



To,
The Manager
Listing Department
BSE Limited,
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai- 400001

Date: 30th January, 2026

BSE Scrip Code: 532972

Sub: Outcome of the meeting of the Board of Directors of the Company held on January 30, 2026.

Dear Sir / Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company had at its meeting held on Friday, January 30, 2026, approved and taken on record the following:

1. Un-audited Financial Results together with a copy of the Limited Review Report issued by M/s. N G Rao & Associates, Chartered Accountants, Statutory Auditors of the Company for 1st Quarter of FY 2022-23 ended 30th June 2022.
2. Un-audited Financial Results together with a copy of the Limited Review Report issued by M/s. N G Rao & Associates, Chartered Accountants, Statutory Auditors of the Company for 2nd Quarter of FY 2022-23 ended 30th September 2022.
3. Un-audited Financial Results together with a copy of the Limited Review Report issued by M/s. N G Rao & Associates, Chartered Accountants, Statutory Auditors of the Company for 3rd Quarter of FY 2022-23 ended 31st December 2022.
4. Audited Financial Results of the Company along with Reports of the Auditor for the quarter and financial year ended 31st March 2023.
5. Un-audited Financial Results together with a copy of the Limited Review Report issued by M/s. N G Rao & Associates, Chartered Accountants, Statutory Auditors of the Company for 1st Quarter of FY 2023-24 ended 30th June 2023.
6. Un-audited Financial Results together with a copy of the Limited Review Report issued by M/s. N G Rao & Associates, Chartered Accountants, Statutory Auditors of the Company for 2nd Quarter of FY 2023-24 ended 30th September 2023.
7. Un-audited Financial Results together with a copy of the Limited Review Report issued by M/s. N G Rao & Associates, Chartered Accountants, Statutory Auditors of the Company for 3rd Quarter of FY 2023-24 ended 31st December 2023.
8. Audited Financial Results of the Company along with Reports of the Auditor for the quarter and financial year ended 31st March 2024.
9. Un-audited Financial Results together with a copy of the Limited Review Report issued by M/s. N G Rao & Associates, Chartered Accountants, Statutory Auditors of the Company for 1st Quarter of FY 2024-25 ended 30th June 2024.
10. Un-audited Financial Results together with a copy of the Limited Review Report issued by M/s. N G Rao & Associates, Chartered Accountants, Statutory Auditors of the Company for 2nd Quarter of FY 2024-25 ended 30th September 2024.
11. Un-audited Financial Results together with a copy of the Limited Review Report issued by M/s. N G Rao & Associates, Chartered Accountants, Statutory Auditors of the Company for 3rd Quarter of FY 2024-25 ended 31st December 2024.
12. Audited Financial Results of the Company along with Reports of the Auditor for the quarter and financial year ended 31st March 2025.

SANKHYA INFOTECH LIMITED

(CIN: L72200TG1997PLC045396)

Reg. Office: Unit 101, Monya Exotica, 514, Kakateeya Hills, Madhapur, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081
Email: sankhyainfotechlimited@gmail.com | Contact No.: +91-7416677761 | Website: www.sankhyainfotechlimited.com



The meeting of the Board of Directors of the Company commenced at 7:00 p.m. and concluded at 8:45 p.m.

This may please be treated as compliance under Regulation 30 read with Part A Para A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

You are requested to kindly take the same on your record.

Thanking you,
For Sankhya Infotech Limited

Kandula Prasanna Sai Raghuveer
Director
07063368

SANKHYA INFOTECH LIMITED

(CIN: L72200TG1997PLC045396)

Reg. Office: Unit 101, Monya Exotica, 514, Kakateeya Hills, Madhapur, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081
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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

Review Report

To The Board of Directors

SANKHYA INFOTECH LIMITED.

1. We have reviewed the accompanying statement of unaudited standalone financial results of SANKHYA INFOTECH LIMITED ("the Company") for the quarter ended 30th June 2022 and (the "Statement") attached herewith, 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. The company's management is responsible for the preparation of the Statement 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 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. The Statement has been approved by the Company's Board of Directors. 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 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. 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. 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 standalone financial results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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 Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The comparative financial results for the corresponding quarter ended on June 30, 2021, were based on the details provided by the management.
6. We were appointed as the Statutory Auditors of the Company on 31st October 2025 for carrying out the statutory audit from the Financial Year 2022-23 onwards. The previous statutory auditor had conducted the audit of the Company up to the Financial Year 2021-22.

For N G Rao & Associates

Chartered Accountants

Firm Registration No. 009399S



Nageswara Rao G

Partner

Membership No. 207300

UDIN: 26207300JQMAYL2064



Date: January 30, 2026

Place: Hyderabad



SANKHYA INFOTECH LIMITED

Unit 101, Monya Exotica, 514, Kakateeya Hills, Madhapur, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081.
CIN: L72200TG1997PLC045396, Ph: +91 7416677761 E-mail: sankhyainfotechlimited@gmail.com, Website: www.sankhyainfotechlimited.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2022

(Rs in Lakhs)

Sl No	Particulars	Quarter Ended			Year Ended	
		Un- Audited	Un- Audited	Reviewed	Audited	Audited
		30.06.2022	31.03.2022	30.06.2021	31.03.2022	31.03.2021
I	Revenue from Operations	-	-	-	-	-
II	Other Income	-	-	-	-	-
III	Total Income (I+II)	-	-	-	-	-
	Expenses					
	a) Staff Cost	0.75	0.75	-	1.25	0.01
	b) Other Expenses	9.89	10.06	7.72	35.52	25.24
	c) Depreciation & amortization expense	152.11	168.01	172.14	706.30	767.87
	d) Finance Cost	-	-	1.66	734.17	5.60
IV	Total Expenses	162.75	178.82	181.52	1,477.24	798.72
V	Profit Before Exceptional & Extraordinary Items & Tax (III-IV)	(162.75)	(178.82)	(181.52)	(1,477.24)	(798.72)
VI	Extra Ordinary Items	-	-	-	-	-
VII	Profit/(Loss) before Taxation	(162.75)	(178.82)	(181.52)	(1,477.24)	(798.72)
VIII	Income Tax Expense					
	- Taxation	-	-	-	-	-
	- Deferred Tax	(24.85)	(19.71)	(20.39)	(86.96)	(48.09)
IX	Profit / (Loss) after Taxation(VII-VIII)	(137.90)	(159.11)	(161.13)	(1,390.28)	(750.63)
X	Other Comprehensive Income					
	A. (i) Items that will not be reclassified to Profit & Loss Account					
	- Remeasurement of defined benefit plans	-	-	-	-	-
	- Less: Tax on remeasurement of defined benefit plans	-	-	-	-	-
	B. (i) Items that will be reclassified to Profit & Loss Account					
	Tax related to items that will be reclassified to Profit & Loss Account					
XI	Total Comprehensive income for the period (IX+X)	(137.90)	(159.11)	(161.13)	(1,390.28)	(750.63)
XII	Comprising Profit & Other Comprehensive Income for the period					
XIII	Basic and diluted Earning per Share in Rs. (On a par value of Rs.10 per share)	(0.94)	(1.09)	(1.10)	(9.52)	(5.14)
XIV	Paid-up equity share capital (Face value of Rs.10 per Share)	1,459.71	1,459.71	1,459.71	1,459.71	1,459.71

Notes

- A Corporate insolvency resolution process ("CIRP") was initiated against the Company by the National Company Law Tribunal Hyderabad Bench 1 vide Order No. CP(IB No.235/7/HDB/2020, dated 28th July, 2021 under the provisions of Insolvency and Bankruptcy Code, 2016 ("Code"). Pursuant to the Order, the power of the Board of Directors stand suspended and are exercisable by Mr. Jagadees Kumar Morri, who was appointed as Interim Resolution Professional ("IRP") by the National Company Law Tribunal Bench on the same date.
 - These financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, as amended from time to time and the other accounting principles generally accepted in India.
 - These Unaudited Standalone Financial Results for the Quarter ended 30th June, 2022 were approved by the Board of Directors of the Company at the meeting held on 30th January, 2026.
 - The Company has no revenue from operations, therefore there are no separate reportable segments in accordance with the requirements of Indian Accounting Standard 108 - 'Operating Segment Reporting' notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.
 - The figures for the previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
 - The Limited Review of the Financials for the Quarter ended 30th June, 2022 has been carried out by the Statutory Auditors of the Company in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Reason For Delay in the Finalization of Financial Statements :**
The delay in completion and finalization of the audited financial statements for the Financial Year 2022-23 was attributable to the non-availability of complete financial information, records, and requisite supporting documentation, particularly in the aftermath of the Corporate Insolvency Resolution Process (CIRP).
- 7 Further, the unfortunate demise of the signing partner of the erstwhile audit firm resulted in additional procedural delays in obtaining access to and retrieval of the accounting data, including the Tally records and other financial information maintained by the Company.
- Accordingly, the process of collating the necessary documents, verifying the financial details, and obtaining sufficient and appropriate audit evidence required additional time, thereby leading to the delay in finalization of the audit.

For and On behalf of Sankhya Infotech Limited



Sai Raghunee
Prasanna Sai Raghunee Kandula

Director
DIN: 07063368

Place: Hyderabad
Date: January 30, 2026

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

Review Report

To The Board of Directors

SANKHYA INFOTECH LIMITED.

1. We have reviewed the accompanying statement of unaudited standalone financial results of **SANKHYA INFOTECH LIMITED** ("the Company") for the quarter and the Half year ended 30th September 2022 and year to date results for the period April 1, 2022 to September 30, 2022 (the "Statement") attached herewith, 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. The company's management is responsible for the preparation of the Statement 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 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. The Statement has been approved by the Company's Board of Directors. 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 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. 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. 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 standalone financial results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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 Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We were appointed as the Statutory Auditors of the Company on 31st October 2025 for carrying out the statutory audit from the Financial Year 2022-23 onwards. The previous statutory auditor had conducted the audit of the Company up to the Financial Year 2021-22.

For N G Rao & Associates

Chartered Accountants

Firm Registration No. 009399S



Nageswara Rao G

Partner

Membership No. 207300

UDIN: 26207300BISUJF4732



Date: January 30, 2026

Place: Hyderabad



SANKHYA INFOTECH LIMITED

Unit 101, Monya Exotica, 514, Kakateeya Hills, Madhapur, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081
CIN: L72200TG1997PLC045396, Ph: +91 7416677761 E-mail: sankhyainfotechlimited@gmail.com, Website: www.sankhyainfotechlimited.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2022

(Rs in Lakhs)							
Sl No	Particulars	Quarter Ended			Half-Year Ended		Yearly
		Un- Audited	Un- Audited	Un- Audited	Un- Audited	Un- Audited	Audited
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
I	Revenue from Operations	-	-	-	-	-	-
II	Other Income	-	-	0.002	-	0.002	0.002
III	Total Income (I+II)	-	-	0.002	-	0.002	0.002
	Expenses						
	a) Staff Cost	-	0.75	-	0.75	-	1.25
	b) Other Expenses	1.35	9.89	5.56	11.24	13.28	35.52
	c) Depreciation & amortization expense	151.69	152.11	197.37	303.80	369.51	706.30
	d) Finance Cost	0.38	-	732.52	0.38	734.18	734.17
IV	Total Expenses	153.42	162.75	935.45	316.17	1,116.97	1,477.24
V	Profit Before Exceptional & Extraordinary Items & Tax (III-IV)	(153.42)	(162.75)	(935.45)	(316.17)	(1,116.97)	(1,477.24)
VI	Extra Ordinary Items	-	-	-	-	-	-
VII	Profit/ (Loss) before Taxation	(153.42)	(162.75)	(935.45)	(316.17)	(1,116.97)	(1,477.24)
VIII	Income Tax Expense						
	- Taxation	-	-	-	-	-	-
	- Deferred Tax	(24.73)	(24.85)	(27.15)	(49.58)	(47.54)	(86.96)
IX	Profit / (Loss) after Taxation(VII-VIII)	(128.69)	(137.90)	(908.30)	(266.59)	(1,069.43)	(1,390.28)
X	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to Profit & Loss Account						
	- Remeasurement of defined benefit plans	-	-	-	-	-	-
	- Less: Tax on remeasurement of defined benefit plans	-	-	-	-	-	-
	B. (i) Items that will be reclassified to Profit & Loss Account						
	Tax related to items that will be reclassified to Profit & Loss Account						
XI	Total Comprehensive income for the period (IX+X)	(128.69)	(137.90)	(908.30)	(266.59)	(1,069.43)	(1,390.28)
XII	Comprising Profit & Other Comprehensive Income for the period						
XII	Basic and diluted Earning per Share in Rs. (On a par value of Rs.10 per share)	(0.88)	(0.94)	(6.22)	(1.83)	(7.33)	(9.52)
XIII	Paid-up equity share capital (Face value of Rs.10 per Share)	1,459.71	1,459.71	1,459.71	1,459.71	1,459.71	1,459.71

Notes

1 A Corporate insolvency resolution process ("CIRP") was initiated against the Company by the National Company Law Tribunal Hyderabad Bench 1 vide Order No. CP(IB No.235/7/HDB/2020, dated 28th July, 2021 under the provisions of Insolvency and Bankruptcy Code, 2016 ("Code"). Pursuant to the Order, the power of the Board of Directors stand suspended and are exercisable by Mr. Jagadees Kumar Morri, was appointed as Resolution Professional ("RP") by the National Company Law Tribunal Bench on the same date. The Resolution Plan was approved during the second quarter of the Financial Year 2022-23

2 These financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, as amended from time to time and the other accounting principles generally accepted in India.

3 These Unaudited Standalone Financial Results for the Quarter and Half year ended 30th September, 2022 were approved by the Board of Directors of the Company at the meeting held on 30th January ,2026.

4 The Limited Review of the Financials for the Quarter and half year ended 30th Sept, 2022 has been carried out by the Statutory Auditors of the Company in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

5 The Company has no revenue from operations, therefore there are no separate reportable segments in accordance with the requirements of Indian Accounting Standard 108 - 'Operating Segment Reporting' notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.

6 The figures for the previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

7 The above quarterly figures of the previous quarter and previous year are as received from the Resolution professional and are placed on as in basis. The same were prepared by the previous Statutory Auditor of the company appointed by the RP

8 The comparative financial results for the corresponding quarter ended on September 30, 2022 is the balancing figures between the year to date figures of the financial year and first quarter of the financial year.

Reason For Delay in the Finalization of Financial Statements :

The delay in completion and finalization of the audited financial statements for the Financial Year 2022-23 was attributable to the non-availability of complete financial information, records, and requisite supporting documentation, particularly in the aftermath of the Corporate Insolvency Resolution Process (CIRP).

9 Further, the unfortunate demise of the signing partner of the erstwhile audit firm resulted in additional procedural delays in obtaining access to and retrieval of the accounting data, including the Tally records and other financial information maintained by the Company.

Accordingly, the process of collating the necessary documents, verifying the financial details, and obtaining sufficient and appropriate audit evidence required additional time, thereby leading to the delay in finalization of the audit.

Place: Hyderabad
Date: January 30, 2026




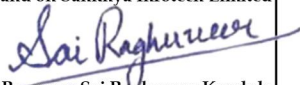
For on Bahalf of Sankhya Infotech Limited

Sai Raghuvveer
Prasanna Sai Raghuvveer Kandula
Director
DIN: 07063368



SANKHYA INFOTECH LIMITED

Unit 101, Monya Exotica, 514, Kakateeya Hills, Madhapur, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081
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STATEMENT OF ASSETS & LIABILITIES AS ON 30TH SEPTEMBER, 2022		
Particulars	As on Sept 30, 2022	As on March 31st, 2022
	Rs in Lakhs	Rs in Lakhs
I. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	0.24	0.26
(b) Capital work-in-progress	671.05	671.05
(c) Other Intangible assets	5,771.40	6,075.15
(d) Financial Assets		
(i) Trade receivables	-	-
(i) Others	3.42	3.42
	6,446.11	6,749.88
(2) Current assets		
(a) Inventory		
(a) Financial Assets		
(i) Trade receivables	6.81	6.81
(ii) Cash and cash equivalents	0.76	152.07
(b) Other current assets	971.94	980.32
	979.51	1,139.20
TOTAL	7,425.62	7,889.08
II. EQUITY AND LIABILITIES		
(1) EQUITY		
(a) Equity Share Capital	1,459.71	1,459.71
(b) Other Equity	5,150.09	425.61
Total Equity	6,609.80	1,885.32
(2) LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	-	-
(iii) Other financial liabilities	-	-
(b) Provisions	-	21.00
(c) Deferred tax liabilities (Net)	298.35	347.93
(d) Other non-current liabilities	-	-
	298.35	368.93
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	517.46	3,006.19
(ii) Trade payables	-	550.08
(iii) Other financial liabilities (other than those specified in item (c))	-	988.36
(iv) Earnest money deposit	-	174.71
(b) Provisions	-	287.17
(c) Other current liabilities	-	628.33
	517.46	5,634.84
Total Liabilities	815.81	6,003.77
TOTAL	7,425.62	7,889.08
<div> <div>Place: Hyderabad Date: January 30, 2026</div> <div>  <div> For and on Sankhya Infotech Limited  Prasanna Sai Raghuvver Kandula Director DIN: 07063368 </div> </div> </div>		



SANKHYA INFOTECH LIMITED

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Cash Flow Statement for the period ended 30th September, 2022		Rs.In Lakhs	
Particulars	As at Sept 30th , 2022	As at March 31st, 2022	
A. CASH FROM OPERATING ACTIVITIES			
Net Profit/(Loss) before Tax	(316.17)	(1,477.24)	
Adjustment for:			
Depreciation & Amortization Expense	303.80	706.3	
Increase/(Decrease) in Long term Provisions	-	-	
Profit/loss on sale of Fixed Assets	-	-	
Interest Expenses	0.38	734.17	
Interest Income	-	-	
Employee Benefits Exp. (Actuarial Gain/Loss on Gratuity)	-	-	
Written off	(21.00)	-	
Change in operating assets and liabilities	(32.99)	(36.77)	
Adjustment for:			
Decrease/(Increase) in Trade Receivables	-	-	
Decrease/(Increase) in Short Term Loans & Advances	-	-	
Decrease/ (Increase) in Prepaid Expense	-	-	
Increase/(Decrease) in Short term Borrowings	(121.11)	-	
Increase/(Decrease) in Trade Payables	(550.08)	(41.53)	
Increase/(Decrease) in Other Current Liabilities	(628.33)	1.10	
Increase/(Decrease) in Earnest money deposit	(174.71)	174.92	
Increase/(Decrease) in short term provisions	(287.17)	(0.22)	
Decrease/(Increase) in Other Current Assets	8.38	44.40	
Increase/(Decrease) in Other Current Financial Liability	(988.36)	742.99	
Increase/(Decrease) in Deferred Tax	-	-	
Increase/(Decrease) in Advance From Customer	-	-	
Cash Generated from operations	(2,774.37)	884.89	
Net of taxes	-	-	
Net Cash from/(Used) in Operating Activities	(2,774.37)	884.89	A
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of fixed assets	-	-	
Net Cash from/(Used) in Investing Activities	-	-	B
C. CASH FLOW FROM FINANCING ACTIVITIES			
Share Capital	4,991.09	-	
Interest Paid	(0.38)	(734.17)	
Net Cash from/(Used) in Financing Activities	4,990.71	(734.17)	C
Net increase in Cash and Cash Equivalents (A+B+C)	2,216.34	150.72	
Opening Cash and Cash Equivalents	(2,235.55)	(2,386.27)	
Closing Cash and Cash Equivalents	(19.21)	(2,235.55)	

Note: As per IND AS 7 - Cash flow statement, the CC limits (demand liability) is considered as essential cash management and hence the same is classified as Cash & Cash equivalents.

Place: Hyderabad
Date: January 30, 2026



For and on behalf of Board
Sai Raghuvveer
Frasanna Sai Raghuvveer Kandula
Director
DIN: 07063368

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

Review Report

To The Board of Directors

SANKHYA INFOTECH LIMITED.

1. We have reviewed the accompanying statement of unaudited standalone financial results of **SANKHYA INFOTECH LIMITED** ("the Company") for the quarter ended 31st December 2022 and year to date from 1st April 2022 to 31st December 2022 (the "Statement") attached herewith, 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. The company's management is responsible for the preparation of the Statement 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 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. The Statement has been approved by the Company's Board of Directors. 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 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. 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. 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 standalone financial results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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 Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We were appointed as the Statutory Auditors of the Company on 31st October 2025 for carrying out the statutory audit from the Financial Year 2022-23 onwards. The previous statutory auditor had conducted the audit of the Company up to the Financial Year 2021-22.

For N G Rao & Associates
Chartered Accountants
Firm Registration No. 009399S



Nageswara Rao G
Partner



Membership No. 207300
UDIN: 26207300FSXUJU8851
Date: 30-01-2026
Place: Hyderabad



SANKHYA INFOTECH LIMITED

Unit 101, Monya Exotica, 514, Kakateeya Hills, Madhapur, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081
CIN: L72200TG1997PLC045396, Ph: +91, 7416677761 E-mail: sankhyainfotechlimited@gmail.com, Website: www.sankhyainfotechlimited.com

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED AND YEAT TO DATE AS ON DECEMBER 31, 2022

(Rs in Lakhs)								
SI No	Particulars	Quarter Ended			Nine Month Ended		Year Ended	
		Un- Audited	Un- Audited	Un- Audited	Un- Audited	Un- Audited	Audited	Audited
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022	31.03.2021
I	Revenue from Operations	-	-	-	-	-	-	-
II	Other Income	-	-	-	-	0.002	0.002	-
III	Total Income (I+II)	-	-	-	-	0.002	0.00	-
	Expenses							
	a) Staff Cost	-	-	0.50	0.75	0.50	1.25	0.01
	b) Other Expenses	0.21	1.35	12.16	11.45	25.44	35.52	25.24
	c) Depreciation & ammortization expense	152.60	151.69	168.78	456.40	538.29	706.30	767.87
	d) Finance Cost	-	0.38	0.01	0.38	734.19	734.17	5.60
IV	Total Expenses	152.81	153.42	181.45	468.98	1,298.42	1,477.24	798.72
V	Profit Before Exceptional & Extraordinary Items & Tax (III-IV)	(152.81)	(153.42)	(181.45)	(468.98)	(1,298.42)	(1,477.24)	(798.72)
VI	Extra Ordinary Items	-	-	-	-	-	-	-
VII	Profit/ (Loss) before Taxation	(152.81)	(153.42)	(181.45)	(468.98)	(1,298.42)	(1,477.24)	(798.72)
VIII	Income Tax Expense							
	- Taxation	-	-	-	-	-	-	-
	- Deferred Tax	(24.75)	(24.73)	(19.71)	(74.33)	(67.25)	(86.96)	(48.09)
IX	Profit / (Loss) after Taxation(VII-VIII)	(128.06)	(128.69)	(161.74)	(394.65)	(1,231.17)	(1,390.28)	(750.63)
X	Other Comprehensive Income							
	A. (i) Items that will not be reclassified to Profit & Loss Account							
	- Remeasurement of defined benefit plans	-	-	-	-	-	-	-
	- Less: Tax on remeasurement of defined benefit plans	-	-	-	-	-	-	-
	B. (i) Items that will be reclassified to Profit & Loss Account							
	Tax related to items that will be reclassified to Profit & Loss Account							
XI	Total Comprehensive income for the period (IX+X)	(128.06)	(128.69)	(161.74)	(394.65)	(1,231.17)	(1,390.28)	(750.63)
XII	Comprising Profit & Other Comprehensive Income for the period							
	Basic and diluted Earning per Share in Rs.	(0.28)	(0.88)	(1.11)	(0.87)	(8.43)	(9.52)	(5.14)
	(On a par value of Rs.10 per share)							
XIII	Paid-up equity share capital	4,558.17	1,459.71	1,459.71	4,558.17	1,459.71	1,459.71	1,459.71
	(Face value of Rs.10 per Share)							

- fea**
- A Corporate insolvency resolution process ("CIRP") was initiated against the Company by the National Company Law Tribunal Hyderabad Bench 1 vide Order No. CP(IB No.235/7/HDB/2020, dated 28th July, 2021 under the provisions of Insolvency and Bankruptcy Code, 2016 ("Code"). Pursuant to the Order, the power of the Board of Directors stand suspended and are exercisable by Mr. Jagadees Kumar Morri, was appointed as Resolution Professional ("RP") by the National Company Law Tribunal Bench on the same date. The Resolution Plan was approved during the second quarter of the Financial Year 2022-23
 - These financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, as amended from time to time and the other accounting principles generally accepted in India.
 - These Unaudited Standalone Financial Results for the Quarter ended 31st December, 2022 were approved by the Board of Directors of the Company at the meeting held on 30th January, 2026.
 - During the quarter the Board has approved the allotment of shares in accordance with the resolution plan approved by the Honorable NCLT, Hyderabad.
 - The Company has no revenue from operations, therefore there are no separate reportable segments in accordance with the requirements of Indian Accounting Standard 108 - 'Operating Segment Reporting' notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.
 - The Limited Review of the Financials for the Quarter ended 31st December, 2022 has been carried out by the Statutory Auditors of the Company in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
 - The figures for the previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
 - The above quarterly figures of the previous year are as received from the Resolution professional and are placed on as in basis. The same were prepared by the previous Statutory Auditor of the company appointed by the RP
- Reason For Delay in the Finalization of Financial Statements :
- The delay in completion and finalization of the audited financial statements for the Financial Year 2022-23 was attributable to the non-availability of complete financial information, records, and requisite supporting documentation, particularly in the aftermath of the Corporate Insolvency Resolution Process (CIRP). Further, the unfortunate demise of the signing partner of the erstwhile audit firm resulted in additional procedural delays in obtaining access to and retrieval of the accounting data, including the Tally records and other financial information maintained by the Company. Accordingly, the process of collating the necessary documents, verifying the financial details, and obtaining sufficient and appropriate audit evidence required additional time, thereby leading to the delay in finalization of the audit.

Place: Hyderabad
Date: January 30, 2026



For on Bahalf of the Board
Sai Raghuvveer
Prasanna Sai Raghuvveer Kandula
Director
DIN: 07063368

INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors
Sankhya Infotech Limited

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying Standalone Financial Statements of Sankhya Infotech Limited ("the Company") for the quarter and year ended **March 31, 2023**, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss and other financial information for the quarter and year ended **March 31, 2023**.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

EMPHASIS OF MATTERS

Approval of Resolution Plan and Capital Restructuring

We draw attention to Note 25(b) to the financial statements, which describes the implementation of the Resolution Plan approved by the Hon'ble National Company Law Tribunal (NCLT), Hyderabad Bench, vide its order dated June 15, 2022.



As detailed in the said Note, pursuant to the approved Resolution Plan:

1. The entire pre-CIRP shareholding of the Promoter and Promoter Group has been extinguished.
2. The shareholding of the public shareholders has been reduced by 95% without any payment of consideration (restructured to 1 equity share for every 20 equity shares held as on the record date).
3. M/s Gwebitsol Private Limited has been merged into the Company, and new equity shares have been allotted to the Resolution Applicants and incoming investors.
4. The Board of Directors has been reconstituted, and the management control has been transferred to the new promoters.

The financial statements reflect the impact of these restructuring terms, including the extinguishment of admitted liabilities and the reconstitution of share capital.

We were appointed as the Statutory Auditors of the Company on 31st October 2025 for carrying out the statutory audit from the Financial Year 2022-23 onwards. The previous statutory auditor had conducted the audit of the Company up to the Financial Year 2021-22.

Our opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements for the year ended 31st March 2023. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be key audit matters to be communicated in our report

Treatment for the effects of the Resolution Plan	How our audit addressed
Refer Note 25(b) to the standalone Financial Statements for the details regarding the resolution plan implemented in the Company pursuant to a corporate insolvency resolution process concluded during the year ended 31st March 2023 under Insolvency and Bankruptcy Code, 2016	<p>We have performed the following procedures to determine whether the effect of Resolution Plan has been appropriately recognized in the Financial Statements:</p> <ul style="list-style-type: none">• Reviewed management's process for review and implementation of the Resolution Plan.• Reviewed the provisions of the Resolution Plan to understand the requirements of the said Plan and evaluated the possible impact of the same on the financial statements.• Verified the balances of liabilities and assets as on the date of



<p>Accounting for the effects of the resolution plan is considered by us to be a matter of most significance due to its importance to intended users understanding of the Financial Statements as a whole and materiality thereof.</p>	<p>approval of Resolution Plan from supporting documents and computations on a test check basis.</p> <ul style="list-style-type: none"> • Tested the implementation of provisions of the Resolution Plan in computation of balances of liabilities owed to financial and operational creditors. • Evaluated whether the accounting principles applied by the management fairly present the effects of the Resolution Plan in financial statements in accordance with the principles of Ind AS. • Tested the related disclosures made in notes to the financial statements in respect of the implementation of the resolution plan.
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Management's Responsibilities for the Standalone Financial Results

The financial results have been prepared on the basis of the annual Ind AS financial statements. The Company's management and Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net loss and other financial information in accordance with the applicable accounting standards prescribed and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial control with reference to standalone financial statements in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

For N G Rao & Associates

Chartered Accountants

Firm's Registration No.: 009399S



Nageswara Rao G

Partner

Membership No. 203700

UDIN : 26207300SRNRAO8260



Place: Hyderabad

Date: 30-01-2026



SANKHYA INFOTECH LIMITED

Unit 101, Monya Exotica, 514, Kakateeya Hills, Madhapur, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081
CIN: L72200TG1997PLC045396, Ph: +91, 7416677761 E-mail: sankhyainfotechlimited@gmail.com, Website: www.sankhyainfotechlimited.com

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED March 31, 2023

(Rs in Lakhs)

Sl No	Particulars	Quarter Ended			Yearly	
		Audited 31.03.2023	Un-Audited 31.12.2022	Audited 31.03.2022	Audited 31.03.2023	Audited 31.03.2022
I	Revenue from Operations	-	-	-	-	-
II	Other Income	-	-	-	-	0.002
III	Total Income (I+II)	-	-	-	-	0.002
	Expenses					
	a) Staff Cost	-	-	0.75	0.75	1.25
	b) Other Expenses	0.72	0.21	10.06	12.17	35.52
	c) Depreciation & ammortization expense	153.05	152.60	168.01	609.45	706.30
	d) Finance Cost	-	-	-	0.38	734.17
IV	Total Expenses	153.77	152.81	178.82	622.75	1,477.24
V	Profit Before Exceptional & Extraordinary Items & Tax (III-IV)	(153.77)	(152.81)	(178.82)	(622.75)	(1,477.24)
VI	Extra Ordinary Items	-	-	-	-	-
VII	Profit/(Loss) before Taxation	(153.77)	(152.81)	(178.82)	(622.75)	(1,477.24)
VIII	Income Tax Expense					
	- Taxation	-	-	-	-	-
	- Deferred Tax	(24.42)	(24.75)	(19.71)	(98.75)	(86.96)
IX	Profit / (Loss) after Taxation(VII-VIII)	(129.35)	(128.06)	(159.11)	(524.00)	(1,390.28)
X	Other Comprehensive Income					
	A. (i) Items that will not be reclassified to Profit & Loss Account					
	- Remeasurement of defined benefit plans	-	-	-	-	-
	- Less: Tax on remeasurement of defined benefit plans	-	-	-	-	-
	B. (i) Items that will be reclassified to Profit & Loss Account					
	Tax related to items that will be reclassified to Profit & Loss Account					
XI	Total Comprehensive income for the period (IX+X)	(129.35)	(128.06)	(159.11)	(524.00)	(1,390.28)
XII	Comprising Profit & Other Comprehensive Income for the period					
	Basic and diluted Earning per Share in Rs. (On a par value of Rs.10 per share)	(0.27)	(0.28)	(1.09)	(1.08)	(9.52)
XIII	Paid-up equity share capital (Face value of Rs.10 per Share)	4,858.17	4,558.17	1,459.71	4,858.17	1,459.71

Notes

- A Corporate insolvency resolution process ("CIRP") was initiated against the Company by the National Company Law Tribunal Hyderabad Bench 1 vide Order No. CP(IB No.235/7/HDB/2020, dated 28th July, 2021 under the provisions of Insolvency and Bankruptcy Code, 2016 ("Code"). Pursuant to the Order, the power of the Board of Directors stand suspended and are exercisable by Mr. Jagadees Kumar Morri, was appointed as Resolution Professional ("IRP") by the National Company Law Tribunal Bench on the same date. The Resolution Plan was approved during the second quarter of the Financial Year 2022-23
 - These financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, as amended from time to time and the other accounting principles generally accepted in India.
 - During the quarter the Board has approved the allotment of shares in accordance with the resolution plan approved by the Honorable NCLT, Hyderabad.
 - These audited Standalone Financial Results for the quarter and Year ended 31st March, 2023 were approved by the Board of Directors of the Company at the meeting held on 30th January ,2026.
 - The Company has no revenue from operations, therefore there are no separate reportable segments in accordance with the requirements of Indian Accounting Standard 108 - 'Operating Segment Reporting' notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.
 - The Limited Review of the Financials for the Quarter and year ended 31st March 2023 has been carried out by the Statutory Auditors of the Company in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
 - The figures for the previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
 - The comparative financial results for the corresponding quarter ended on March 31, 2023 is the balancing figures between the year to date figures of the financial year and previous quarter of the financial year.
- Reason For Delay in the Finalization of Financial Statements :**
The delay in completion and finalization of the audited financial statements for the Financial Year 2022-23 was attributable to the non-availability of complete financial information, records, and requisite supporting documentation, particularly in the aftermath of the Corporate Insolvency Resolution Process (CIRP).
- Further, the unfortunate demise of the signing partner of the erstwhile audit firm resulted in additional procedural delays in obtaining access to and retrieval of the accounting data, including the Tally records and other financial information maintained by the Company.
Accordingly, the process of collating the necessary documents, verifying the financial details, and obtaining sufficient and appropriate audit evidence required additional time, thereby leading to the delay in finalization of the audit.

Place: Hyderabad
Date: January 30, 2026



For on Bahalf of Sankhya Infotech Limited

Sai Raghuvveer
Prasanna Sai Raghuvveer Kandula
Director
DIN: 07063368



SANKHYA INFOTECH LIMITED

Unit 101, Monya Exotica, 514, Kakateeya Hills, Madhapur, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081
CIN: L72200TG1997PLC045396, Ph: +91, 7416677761 E-mail: sankhyainfotechlimited@gmail.com, Website: www.sankhyainfotechlimited.com

STATEMENT OF ASSETS & LIABILITIES AS ON 31ST MARCH, 2023

Particulars		As at March 31st , 2023	As at March 31st , 2022
		Rs in Lakhs	Rs in Lakhs
I.	ASSETS		
(1)	Non-Current Assets		
(a)	Property, Plant and Equipment	11.79	0.26
(b)	Capital work-in-progress	1,115.39	671.05
(c)	Other Intangible assets	9,317.03	6,075.15
(d)	Financial Assets		
(ii)	Trade receivables	-	-
(i)	Others	3.42	3.42
		10,447.63	6,749.88
(2)	Current assets		
(a)	Inventory		
(a)	Financial Assets		
(i)	Trade receivables	6.81	6.81
(ii)	Cash and cash equivalents	1.97	152.07
(b)	Other current assets	1,066.95	980.32
		1,075.73	1,139.20
	TOTAL	11,523.36	7,889.08
II.	EQUITY AND LIABILITIES		
(1)	EQUITY		
(a)	Equity Share Capital	4,858.17	1,459.71
(b)	Other Equity	6,294.21	425.61
	Total Equity	11,152.38	1,885.32
(2)	LIABILITIES		
	Non-current liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	-	-
(ii)	Trade payables	-	-
(iii)	Other financial liabilities	-	-
(b)	Provisions	-	21.00
(c)	Deferred tax liabilities (Net)	249.17	347.93
(d)	Other non-current liabilities	-	-
		249.17	368.93
	Current Liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	118.95	3,006.19
(ii)	Trade payables	0.43	550.08
(iii)	Other financial liabilities (other than those specified in item (c))	-	988.36
(iv)	Earnest money deposit	-	174.71
(b)	Provisions	-	287.17
(c)	Other current liabilities	2.42	628.33
		121.80	5,634.84
	Total Liabilities	370.97	6,003.77
	TOTAL	11,523.36	7,889.08

Place: Hyderabad

Date: January 30, 2026



For on Bahalf of Sankhya Infotech Limited

Sai Raghuvveer

Prasanna Sai Raghuvveer Kandula

Director

DIN: 07063368



SANKHYA INFOTECH LIMITED

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Cash Flow Statement for the year 31st March, 2023		Rs.In Lakhs	
Particulars	As at March 31st , 2023	As at March 31st , 2022	
A. CASH FROM OPERATING ACTIVITIES			
Net Profit/(Loss) before Tax	(622.75)	(1,477.24)	
Adjustment for:			
Depreciation & Amortization Expense	609.45	706.3	
Increase/(Decrease) in Long term Provisions	-	-	
Profit/loss on sale of Fixed Assets	-	-	
Interest Expenses	0.38	734.17	
Interest Income	-	-	
Employee Benefits Exp. (Acturial Gain/Loss on Gratuity) written off	(21.00)	-	
Change in operating assets and liabilities	(33.92)	(36.77)	
Adjustment for:			
Increase/(Decrease) in Short term Borrowings	(499.62)	-	
Increase/(Decrease) in Trade Payables	(549.65)	(41.53)	
Increase/(Decrease) in Other Current Liabilities	(625.91)	1.10	
Increase/(Decrease) in Earnest money deposit	(174.71)	174.92	
Increase/(Decrease) in short term provisions	(287.17)	(0.22)	
Increase/(Decrease) in Other Current Assets	(86.63)	44.40	
Increase/(Decrease) in Other Current Financial Liability	(988.36)	742.99	
Increase/(Decrease) in Deferred Tax	-	-	
Increase/(Decrease) in Advance From Customer	-	-	
Cash Generated from operations	(3,245.97)	884.89	
Net of taxes	-	-	
Net Cash from/(Used) in Operating Activities A	(3,245.97)	884.89	
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of fixed assets	(4,307.19)	-	
Net Cash from/(Used) in Investing Activities B	(4,307.19)	-	
C. CASH FLOW FROM FINANCING ACTIVITIES			
Share Capital	9,791.06		
Interest Paid	(0.38)	(734.17)	
Net Cash from/(Used) in Financing Activities C	9,790.68	(734.17)	
Net increase in Cash and Cash Equivalents (A+B+C)	2,237.52	150.72	
Opening Cash and Cash Equivalents	(2,235.55)	(2,386.27)	
Closing Cash and Cash Equivalents	1.97	(2,235.55)	

Note: As per IND AS 7 - Cash flow statement, the CC limits (demand liability) is considered as essential cash management and hence the same is classified as Cash & Cash equivalents.

For on Bahalf of Sankhya Infotech Limited

Place: Hyderabad
Date: January 30, 2026



Sai Raghuvveer
Prasanna Sai Raghuvveer Kandula
Director
DIN: 07063368



To,
The Manager
BSE Limited,
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai- 400001

Date: 30th January, 2026

BSE Scrip Code: 532972

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Dear Sir / Madam,

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Listing Obligation and Disclosure Requirements) (Amendment) Regulations, 2016 and SEBI Circular No CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby confirm that the Statutory Auditors of the Company, M/s. N G Rao & Associates, Chartered Accountants (Firm Registration No.009399S), have issued an Audit Report with unmodified opinion in respect of the Standalone Financial Results of the Company, for the financial year ended 31st March, 2023.

This declaration is submitted for your information, record and dissemination to all concerned.

You are requested to kindly take the same on your record.

Thanking you,
For Sankhya Infotech Limited


Kandula Prasanna Sai Raghuvveer
Director
07063368



SANKHYA INFOTECH LIMITED

(CIN: L72200TG1997PLC045396)

Reg. Office: Unit 101, Monya Exotica, 514, Kakateeya Hills, Madhapur, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081
Email: sankhyainfotechlimited@gmail.com | Contact No.: +91-7416677761 | Website: www.sankhyainfotechlimited.com

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

Review Report

To The Board of Directors

SANKHYA INFOTECH LIMITED.

1. We have reviewed the accompanying statement of unaudited standalone financial results of **SANKHYA INFOTECH LIMITED** ("the Company") for the quarter ended 30th June 2023 (the "Statement") attached herewith, 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. The company's management is responsible for the preparation of the Statement 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 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. The Statement has been approved by the Company's Board of Directors. 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 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. 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. 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 standalone financial results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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 Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We were appointed as the Statutory Auditors of the Company on 31st October 2025 for carrying out the statutory audit from the Financial Year 2022-23 onwards. The previous statutory auditor had conducted the audit of the Company up to the Financial Year 2021-22.

For N G Rao & Associates
Chartered Accountants
Firm Registration No. 009399S



Nageswara Rao G
Partner

Membership No. 207300

UDIN: 26207300AOCAJC1079



Date: 30-01-2026

Place: Hyderabad



SANKHYA INFOTECH LIMITED

Unit 101, Monya Exotica, 514, Kakateeya Hills, Madhapur, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081
CIN: L72200TG1997PLC045396, Ph: +91, 7416677761 E-mail: sankhyainfotechlimited@gmail.com, Website: www.sankhyainfotechlimited.com

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023

(Rs in Lakhs)

Sl No	Particulars	Quarter Ended			Year Ended	
		Un- Audited	Un- Audited	Reviewed	Audited	Audited
		30.06.2023	31.03.2023	30.06.2022	31.03.2023	31.03.2022
I	Revenue from Operations	-	-	-	-	-
II	Other Income	-	-	-	-	0.002
III	Total Income (I+II)	-	-	-	-	0.002
	Expenses					
	a) Staff Cost	-	-	0.75	0.75	1.25
	b) Other Expenses	5.41	0.72	9.89	12.17	35.52
	c) Depreciation & amortization expense	137.49	153.05	152.11	609.45	706.30
	d) Finance Cost	-	-	-	0.38	734.17
IV	Total Expenses	142.90	153.77	162.75	622.75	1,477.24
V	Profit Before Exceptional & Extraordinary Items & Tax (III-IV)	(142.90)	(153.77)	(162.75)	(622.75)	(1,477.24)
VI	Extra Ordinary Items	-	-	-	-	-
VII	Profit/(Loss) before Taxation	(142.90)	(153.77)	(162.75)	(622.75)	(1,477.24)
VIII	Income Tax Expense					
	- Taxation	-	-	-	-	-
	- Deferred Tax	(26.60)	(24.42)	(24.85)	(98.75)	(86.96)
IX	Profit / (Loss) after Taxation(VII-VIII)	(116.29)	(129.35)	(137.90)	(524.00)	(1,390.28)
X	Other Comprehensive Income					
	A. (i) Items that will not be reclassified to Profit & Loss Account					
	- Remeasurement of defined benefit plans	-	-	-	-	-
	- Less: Tax on remeasurement of defined benefit plans	-	-	-	-	-
	B. (i) Items that will be reclassified to Profit & Loss Account					
	Tax related to items that will be reclassified to Profit & Loss Account					
XI	Total Comprehensive income for the period (IX+X)	(116.29)	(129.35)	(137.90)	(524.00)	(1,390.28)
XII	Comprising Profit & Other Comprehensive Income for the period					
XII	Basic and diluted Earning per Share in Rs.	(0.24)	(0.27)	(0.94)	(1.08)	(9.52)
	(On a par value of Rs.10 per share)					
XIII	Paid-up equity share capital	4,858.17	4,858.17	1,459.71	4,858.20	1,459.71
	(Face value of Rs.10 per Share)					

Notes

- These financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, as amended from time to time and the other accounting principles generally accepted in India.
 - The Limited Review of the Financials for the Quarter ended 30th June, 2023 has been carried out by the Statutory Auditors of the Company in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
 - These Unaudited Standalone Financial Results for the Quarter ended 30th June, 2023 were approved by the Board of Directors of the Company at the meeting held on 30th January, 2026.
 - The Company has no revenue from operations, therefore there are no separate reportable segments in accordance with the requirements of Indian Accounting Standard 108 - 'Operating Segment Reporting' notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.
 - The figures for the previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
- Reason For Delay in the Finalization of Financial Statements :**
The delay in completion and finalization of the audited financial statements for the Financial Year 2022-23 was attributable to the non-availability of complete financial information, records, and requisite supporting documentation, particularly in the aftermath of the Corporate Insolvency Resolution Process (CIRP).
Further, the unfortunate demise of the signing partner of the erstwhile audit firm resulted in additional procedural delays in obtaining access to and retrieval of the accounting data, including the Tally records and other financial information maintained by the Company.
Accordingly, the process of collating the necessary documents, verifying the financial details, and obtaining sufficient and appropriate audit evidence required additional time, thereby leading to the delay in finalization of the audit.

For on Behalf Sankhya Infotech Limited



Sai Raghuvir

Prasanna Sai Raghuvir Kandula
Director
DIN: 07063368

Place: Hyderabad
Date: January 30, 2026

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

Review Report

To The Board of Directors

SANKHYA INFOTECH LIMITED.

1. We have reviewed the accompanying statement of unaudited standalone financial results of **SANKHYA INFOTECH LIMITED** ("the Company") for the quarter and the Half year ended 30th September 2023 and year to date results for the period April 1, 2023 to September 30, 2023 (the "Statement") attached herewith, 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. The company's management is responsible for the preparation of the Statement 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 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. The Statement has been approved by the Company's Board of Directors. 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 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. 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. 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 standalone financial results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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 Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We were appointed as the Statutory Auditors of the Company on 31st October 2025 for carrying out the statutory audit from the Financial Year 2022-23 onwards. The previous statutory auditor had conducted the audit of the Company up to the Financial Year 2021-22.

For N G Rao & Associates
Chartered Accountants
Firm Registration No. 009399S



Nageswara Rao G
Partner

Membership No. 207300

UDIN: 26207300QLZRSG1776



Date: 30-01-2026

Place: Hyderabad



SANKHYA INFOTECH LIMITED

Unit 101, Monya Exotica, 514, Kakateeya Hills, Madhapur, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081.
CIN: L72200TG1997PLC045396, Ph: +91 7416677761 E-mail: sankhyainfotechlimited@gmail.com, Website: www.sankhyainfotechlimited.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2023

(Rs in Lakhs)

Sl No	Particulars	Quarter Ended		Un-Audited 30.09.2022	Half Year Ended		Yearly Audited 31.03.2023
		Un-Audited	Un-Audited		Un-Audited	Un-Audited	
		30.09.2023	30.06.2023		30.09.2023	30.09.2022	
I	Revenue from Operations	5.60	-	-	5.60	-	-
II	Other Income	-	-	-	-	-	-
III	Total Income (I+II)	5.60	-	-	5.60	-	-
IV	Expenses						
	a) Staff Cost	0.90	-	-	0.90	0.75	0.75
	b) Other Expenses	2.59	5.41	1.35	8.00	11.24	12.17
	c) Depreciation & amortization expense	137.49	137.49	151.69	274.98	303.80	609.45
	d) Finance Cost	-	-	0.38	-	0.38	0.38
IV	Total Expenses	140.98	142.90	153.42	283.88	316.17	622.75
V	Profit Before Exceptional & Extraordinary Items & Tax (III-IV)	(135.38)	(142.90)	(153.42)	(278.28)	(316.17)	(622.75)
VI	Extra Ordinary Items	-	-	-	-	-	-
VII	Profit/(Loss) before Taxation	(135.38)	(142.90)	(153.42)	(278.28)	(316.17)	(622.75)
VIII	Income Tax Expense						
	- Taxation	-	-	-	-	-	-
	- Deferred Tax	(26.61)	(26.60)	(24.73)	(53.21)	(49.58)	(98.75)
IX	Profit / (Loss) after Taxation(VII-VIII)	(108.77)	(116.30)	(128.69)	(225.07)	(266.59)	(524.00)
X	Other Comprehensive Income						
XI	A. (i) Items that will not be reclassified to Profit & Loss Account						
	- Remeasurement of defined benefit plans	-	-	-	-	-	-
	- Less: Tax on remeasurement of defined benefit plans	-	-	-	-	-	-
XII	B. (i) Items that will be reclassified to Profit & Loss Account						
	Tax related to items that will be reclassified to Profit & Loss Account						
XI	Total Comprehensive income for the period (IX+X)	(108.77)	(116.30)	(128.69)	(225.07)	(266.59)	(524.00)
Comprising Profit & Other Comprehensive Income for the period							
XII	Basic and diluted Earning per Share in Rs. (On a par value of Rs.10 per share)	(0.22)	(0.24)	(0.88)	(0.46)	(1.83)	(1.08)
XIII	Paid-up equity share capital (Face value of Rs.10 per Share)	4,858.17	4,858.17	1,459.71	4,858.17	1,459.71	4,858.20

UN-AUDITED- SEGMENT WISE REVENUE, RESULTS FOR THE QUARTER & HALF YEAR ENDED 30 SEPTEMBER, 2023

Rs in Lakhs

Sl No	Particulars	Quarter Ended			Half-year ended	
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022
1	Segment Revenue					
	Defense	0.00	0.00	-	-	-
	Non Defense	5.60	0.00	0.00	5.60	-
	Total	5.60	0.00	0.00	5.60	0.00
	Less : Inter segment revenues	-	-	-	-	-
	Net Segment Revenue	5.60	0.00	0.00	5.60	0.00
2	Segment Results					
	Defense	-	-	-	-	-
	Non Defense	(135.38)	(142.90)	(153.42)	(278.28)	(316.17)
	Total	(135.38)	(142.90)	(153.42)	(278.28)	(316.17)
	Net Segment Results	(135.38)	(142.90)	(153.42)	(278.28)	(316.17)
	Transportation					
	Defense					
	Aerospace					
	Banking					
	Others					
3	Segment Results before tax and interest	(135.38)	(142.90)	(153.42)	(278.28)	(315.79)
	Less : Interest Expenses	0.00	1.10	0.38	0.00	2.21
	Total Profit/(Loss) Before Tax	(135.38)	(141.80)	(153.04)	(278.28)	(318.00)

Notes

- These financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, as amended from time to time and the other accounting principles generally accepted in India.
- The Limited Review of the Financials for the Quarter and half year ended 30th Sept, 2023 has been carried out by the Statutory Auditors of the Company in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- These Unaudited Standalone Financial Results for the Quarter and Half year ended 30th September, 2023 were approved by the Board of Directors of the Company at the meeting held on 30th January, 2026.
- The figures for the previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
- The comparative financial results for the corresponding quarter ended on September 30, 2022 is the balancing figures between the year to date figures of the financial year and first quarter of the financial year.

"Reason For Delay in the Finalization of Financial Statements :
The delay in completion and finalization of the audited financial statements for the Financial Year 2022-23 was attributable to the non-availability of complete financial information, records, and requisite supporting documentation, particularly in the aftermath of the Corporate Insolvency Resolution Process (CIRP).
Further, the unfortunate demise of the signing partner of the erstwhile audit firm resulted in additional procedural delays in obtaining access to and retrieval of the accounting data, including the Tally records and other financial information maintained by the Company. Accordingly, the process of collating the necessary documents, verifying the financial details, and obtaining sufficient and appropriate audit evidence required additional time, thereby leading to the delay in finalization of the audit."

Place: Hyderabad
Date: January 30, 2026



For on Behalf of Sankhya Infotech Limited

Sai Raghuveer
Prasanna Sai Raghuveer Kandula
Director
DIN: 07063368



SANKHYA INFOTECH LIMITED

Unit 101, Monya Exotica, 514, Kakateeya Hills, Madhapur, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081
CIN: L72200TG1997PLC045396, Ph: +91, 7416677761 E-mail: sankhyainfotechlimited@gmail.com, Website: www.sankhyainfotechlimited.com

STATEMENT OF ASSETS & LIABILITIES AS ON 30TH SEPTEMBER, 2023

Particulars	As at Sept 30, 2023	As at March 31st, 2023
	Rs in Lakhs	Rs in Lakhs
I. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	10.19	11.79
(b) Capital work-in-progress	1,115.39	1,115.39
(c) Other Intangible assets	9,043.64	9,317.03
(d) Financial Assets		
(i) Trade receivables	-	-
(i) Others	3.42	3.42
	10,172.65	10,447.63
(2) Current assets		
(a) Inventory		
(a) Financial Assets		
(i) Trade receivables	13.42	6.81
(ii) Cash and cash equivalents	1.07	1.97
(b) Other current assets	1,068.22	1,066.95
	1,082.71	1,075.73
TOTAL	11,255.36	11,523.36
II. EQUITY AND LIABILITIES		
(1) EQUITY		
(a) Equity Share Capital	4,858.17	4,858.17
(b) Other Equity	6,069.13	6,294.21
Total Equity	10,927.30	11,152.38
(2) LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	-	-
(iii) Other financial liabilities	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	195.97	249.18
(d) Other non-current liabilities	-	-
	195.97	249.18
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	118.94	118.95
(ii) Trade payables	9.30	0.43
(iii) Other financial liabilities (other than those specified in item (c))	-	-
(iv) Earnest money deposit	-	-
(b) Provisions	-	-
(c) Other current liabilities	3.84	2.42
	132.08	121.80
Total Liabilities	328.05	370.98
TOTAL	11,255.36	11,523.36

Place: Hyderabad
Date: January 30, 2026



For and on Sankhya Infotech Limited

Sai Raghuvveer
Prasanna Sai Raghuvveer Kandula

Director
DIN: 07063368



SANKHYA INFOTECH LIMITED

Unit 101, Monya Exotica, 514, Kakateeya Hills, Madhapur, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081

CIN: L72200TG1997PLC045396, Ph: +91, 7416677761 E-mail: sankhyainfotechlimited@gmail.com, Website:

Cash Flow Statement for the period ended 30th Spetember, 2023		Rs.In Lakhs
Particulars	As at Sept 30th , 2023	As at March 31st, 2023
A. CASH FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax	(278.28)	(524.01)
Adjustment for:		
Depreciation & Amortization Expense	274.98	609.45
Increase/(Decrease in Long term Provisions	-	-
Profit/loss on sale of Fixed Assets	-	-
Interest Expenses	-	0.38
Interest Income	-	-
Employee Benefits Exp. (Acturial Gain/Loss on Gratuity)	-	-
Written off	-	(21.00)
Change in operating assets and liabilities	(3.30)	64.82
Adjustment for:		
Decrease/(Increase) in Trade Receivables	(6.61)	-
Decrease/(Increase) in Short Term Loans & Advances	-	-
Decrease/ (Increase) in Prepaid Expense	-	-
Increase/(Decrease) in Short term Borrowings	(0.01)	(499.62)
Increase/(Decrease) in Trade Payables	8.87	(549.65)
Increase/(Decrease) in Other Current Liabilities	1.42	(625.91)
Increase/(Decrease) in Earnest money deposit	-	(174.71)
Increase/(Decrease) in short term provisions	-	(287.17)
Decrease/(Increase) in Other Current Assets	(1.27)	(86.63)
Increase/(Decrease) in Other Current Financial Liability	-	(988.36)
Increase/(Decrease) in Deferred Tax	-	(98.75)
Increase/(Decrease) in Advance From Customer	-	-
Cash Generated from operations	(0.90)	(3,245.98)
Net of taxes	-	-
Net Cash from/(Used) in Operating Activities	(0.90)	(3,245.98)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets	-	(4,307.19)
Net Cash from/(Used) in Investing Activities	-	(4,307.19)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Share Capital	-	9,791.07
Interest Paid	-	(0.38)
Net Cash from/(Used) in Financing Activities	-	9,790.69
Net increase in Cash and Cash Equivalents (A+B+C)	(0.90)	2,237.52
Opening Cash and Cash Equivalents	1.97	(2,235.55)
Closing Cash and Cash Equivalents	1.07	1.97

Note: As per IND AS 7 - Cash flow statement, the CC limits (demand liability) is considered as essential cash management and hence the same is classified as Cash & Cash equivalents.

For on Bahalf of Sankhya Infotech Limited

Place: Hyderabad

Date: January 30, 2026



Sai Raghuvveer
Prasanna Sai Raghuvveer Kandula
Director
DIN: 07063368

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

Review Report

To The Board of Directors

SANKHYA INFOTECH LIMITED.

1. We have reviewed the accompanying statement of unaudited standalone financial results of **SANKHYA INFOTECH LIMITED** ("the Company") for the quarter ended 31st December 2023 and year to date from 1st April 2023 to 31st December 2023 (the "Statement") attached herewith, 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. The company's management is responsible for the preparation of the Statement 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 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. The Statement has been approved by the Company's Board of Directors. 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 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. 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. 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 standalone financial results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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 Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We were appointed as the Statutory Auditors of the Company on 31st October 2025 for carrying out the statutory audit from the Financial Year 2022-23 onwards. The previous statutory auditor had conducted the audit of the Company up to the Financial Year 2021-22.

For N G Rao & Associates
Chartered Accountants
Firm Registration No. 009399S



Nageswara Rao G
Partner

Membership No. 207300
UDIN: 26207300ONHXYFY8138



Date: 30-01-2026
Place: Hyderabad



SANKHYA INFOTECH LIMITED

Unit 101, Monya Exotica, 514, Kakateeya Hills, Madhapur, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081.
CIN: L72200TG1997PLC045396, Ph: +91 7416677761 E-mail: sankhyainfotechlimited@gmail.com, Website: www.sankhyainfotechlimited.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2023

(Rs in Lakhs)

Sl No	Particulars	Quarter Ended			Nine Months Ended		Year Ended	
		Un-Audited	Un-Audited	Un - Audited	Un - Audited	Un - Audited	Audited	Audited
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023	31.03.2022
I	Revenue from Operations	1.80	5.60	-	7.40	-	-	-
II	Other Income	-	-	-	-	-	-	-
III	Total Income (I+II)	1.80	5.60	-	7.40	-	-	-
	Expenses							
	a) Staff Cost	-	0.90	-	0.90	0.75	0.75	1.25
	b) Other Expenses	0.69	2.59	0.21	8.69	11.45	12.17	35.52
	c) Depreciation & amortization expense	137.49	137.49	152.60	412.47	456.40	609.45	767.87
	d) Finance Cost	-	-	-	-	0.38	0.38	734.17
IV	Total Expenses	138.18	140.98	152.81	422.06	468.98	622.75	1,538.81
V	Profit Before Exceptional & Extraordinary Items & Tax (III-IV)	(136.38)	(135.38)	(152.81)	(414.66)	(468.98)	(622.75)	(1,538.81)
VI	Extra Ordinary Items	-	-	-	-	-	-	-
VII	Profit/(Loss) before Taxation	(136.38)	(135.38)	(152.81)	(414.66)	(468.98)	(622.75)	(1,538.81)
VIII	Income Tax Expense							
	- Taxation	-	-	-	-	-	-	-
	- Deferred Tax	(26.61)	(26.61)	(24.75)	(79.82)	(74.33)	(98.75)	(48.09)
IX	Profit / (Loss) after Taxation(VII-VIII)	(109.77)	(108.77)	(128.06)	(334.84)	(394.65)	(524.00)	(1,490.72)
X	Other Comprehensive Income							
	A. (i) Items that will not be reclassified to Profit & Loss Account							
	- Remeasurement of defined benefit plans	-	-	-	-	-	-	-
	- Less: Tax on remeasurement of defined benefit plans	-	-	-	-	-	-	-
	B. (i) Items that will be reclassified to Profit & Loss Account							
	- Tax related to items that will be reclassified to Profit & Loss Account	-	-	-	-	-	-	-
XI	Total Comprehensive income for the period (IX+X)	(109.77)	(108.77)	(128.06)	(334.84)	(394.65)	(524.00)	(1,490.72)
XII	Comprising Profit & Other Comprehensive Income for the period							
	Basic and diluted Earning per Share in Rs.	(0.23)	(0.22)	(0.28)	(0.69)	(0.87)	(1.08)	(10.21)
	(On a par value of Rs.10 per share)							
XIII	Paid-up equity share capital	4,858.17	4,858.17	4,558.17	4,858.17	4,558.17	4,858.20	1,459.71
	(Face value of Rs.10 per Share)							

UN-AUDITED- SEGMENT WISE REVENUE, RESULTS FOR THE QUARTER & HALF YEAR ENDED 30 SEPTEMBER, 2023

Rs in Lakhs

Sl No.	Particulars	Quarter Ended		
		Un-Audited	Un-Audited	Un Audited
		31.12.2023	30.09.2023	31.12.2022
1	Segment Revenue			
	Defense	0.00	0.00	-
	Non Defense	1.80	5.60	0.00
	Total	1.80	5.60	0.00
	Less : Inter segment revenues	-	-	-
	Net Segment Revenue	1.80	5.60	0.00
2	Segment Results			
	Defense	-	-	-
	Non Defense	(136.38)	(135.38)	(152.81)
	Total	(136.38)	(135.38)	(152.81)
	Net Segment Results	(136.38)	(135.38)	-152.81
	Transportation			
	Defence			
	Aerospace			
	Banking			
	Others			
3	Segment Results before tax and interest	(136.38)	(135.38)	(152.81)
	Less : Interest Expenses	0.00	0.00	0.00
	Total Profit/(Loss) Before Tax	(136.38)	(135.38)	(152.81)

Notes

- These financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, as amended from time to time and the other accounting principles generally accepted in India.
- The Limited Review of the Financials for the Quarter ended 31st December, 2023 has been carried out by the Statutory Auditors of the Company in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- These Unaudited Standalone Financial Results for the Quarter ended 31st December, 2023 were approved by the Board of Directors of the Company at the meeting held on 30th January, 2026.
- The figures for the previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
- Reason For Delay in the Finalization of Financial Statements :

The delay in completion and finalization of the audited financial statements for the Financial Year 2022-23 was attributable to the non-availability of complete financial information, records, and requisite supporting documentation, particularly in the aftermath of the Corporate Insolvency Resolution Process (CIRP).

Further, the unfortunate demise of the signing partner of the erstwhile audit firm resulted in additional procedural delays in obtaining access to and retrieval of the accounting data, including the Tally records and other financial information maintained by the Company.

Accordingly, the process of collating the necessary documents, verifying the financial details, and obtaining sufficient and appropriate audit evidence required additional time, thereby leading to the delay in finalization of the audit."

Place: Hyderabad
Date: January 30, 2026



For on Behalf of SANKHYA INFOTECH LIMITED

Sai Raghunathan
Prasanna Sai Raghunathan
Director
DIN: 07063368

INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors
Sankhya Infotech Limited

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying Standalone Financial Statements of Sankhya Infotech Limited ("the Company") for the quarter and year ended **March 31, 2024**, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss and other financial information for the quarter and year ended **March 31, 2024**.

EMPHASIS OF MATTERS

We were appointed as the Statutory Auditors of the Company on 31st October 2025 for carrying out the statutory audit from the Financial Year 2022-23 onwards. The previous statutory auditor had conducted the audit of the Company up to the Financial Year 2021-22.

Our opinion is not modified in respect of this matter.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements for the year ended 31st March 2024. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be key audit matters to be communicated in our report

Management's Responsibilities for the Standalone Financial Results

The financial results have been prepared on the basis of the annual Ind AS financial statements. The Company's management and Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net loss and other financial information in accordance with the applicable accounting standards prescribed and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial control with reference to standalone financial statements in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

For N G Rao & Associates

Chartered Accountants

Firm's Registration No.: 009399S



Nageswara Rao G

Partner

Membership No. 203700

UDIN : 26207300LIYLPO3325

Place: Hyderabad

Date: 30-01-2026





SANKHYA INFOTECH LIMITED

Unit 101, Monya Exotica, 514, Kakateeya Hills, Madhapur, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081
CIN: L72200TG1997PLC045396, Ph: +91, 7416677761 E-mail: sankhyainfotechlimited@gmail.com, Website: www.sankhyainfotechlimited.com

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED March 31, 2024

(Rs in Lakhs)

SI No	Particulars	Audited	Un-Audited	Audited	Yearly	
		31.03.2024	31.12.2023	31.03.2023	Audited	Audited
					31.03.2024	31.03.2023
I	Revenue from Operations	-	1.80	-	7.40	-
II	Other Income	-	-	-	-	-
III	Total Income (I+II)	-	1.80	-	7.40	-
	Expenses					
	a) Staff Cost	-	-	-	0.90	0.75
	b) Other Expenses	0.68	0.69	0.72	9.37	12.17
	c) Depreciation & ammortization expense	137.48	137.49	153.05	549.95	609.45
	d) Finance Cost	-	-	-	-	0.38
IV	Total Expenses	138.16	138.18	153.77	560.22	622.75
V	Profit Before Exceptional & Extraordinary Items & Tax (III-IV)	(138.16)	(136.38)	(153.77)	(552.82)	(622.75)
VI	Extra Ordinary Items	-	-	-	-	-
VII	Profit/ (Loss) before Taxation	(138.16)	(136.38)	(153.77)	(552.82)	(622.75)
VIII	Income Tax Expense					
	- Taxation	-	-	-	-	-
	- Deferred Tax	(26.59)	(26.61)	(24.42)	(106.41)	(98.75)
IX	Profit / (Loss) after Taxation(VII-VIII)	(111.57)	(109.77)	(129.35)	(446.41)	(524.00)
X	Other Comprehensive Income					
	A. (i) Items that will not be reclassified to Profit & Loss Account					
	- Remeasurement of defined benefit plans	-	-	-	-	-
	- Less: Tax on remeasurement of defined benefit plans	-	-	-	-	-
	B. (i) Items that will be reclassified to Profit & Loss Account					
	Tax related to items that will be reclassified to Profit & Loss Account					
XI	Total Comprehensive income for the period (IX+X)	(111.57)	(109.77)	(129.35)	(446.41)	(524.00)
	Comprising Profit & Other Comprehensive Income for the period					
XII	Basic and diluted Earning per Share in Rs. (On a par value of Rs.10 per share)	(0.23)	(0.23)	(0.27)	(0.92)	(1.08)
XIII	Paid-up equity share capital (Face value of Rs.10 per Share)	4,858.17	4,858.17	4,858.17	4,858.17	4,858.17

- These financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, as amended from time to time and the other accounting principles generally accepted in India.
- These audited Standalone Financial Results for the quarter and Year ended 31st March, 2024 were approved by the Board of Directors of the Company at the meeting held on 30th January, 2026.
- The Limited Review of the Financials for the Quarter and year ended 31st March 2024 has been carried out by the Statutory Auditors of the Company in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The figures for the previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
- The comparative financial results for the corresponding quarter ended on March 31, 2024 is the balancing figures between the year to date figures of the financial year and previous quarter of the financial year.

Place: Hyderabad
Date: January 30, 2026



For on Bahalf of Sankhya Infotech Limited

Sai Raghuvver
Prasanna Sai Raghuvver Kandula
Director
DIN: 07063368



SANKHYA INFOTECH LIMITED

Unit 101, Monya Exotica, 514, Kakateeya Hills, Madhapur, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081
CIN: L72200TG1997PLC045396, Ph: +91, 7416677761 E-mail: sankhyainfotechlimited@gmail.com, Website: www.sankhyainfotechlimited.com

STATEMENT OF ASSETS & LIABILITIES AS ON 31ST MARCH, 2024

Particulars		As at March 31, 2024	As at March 31st, 2023
		Rs in Lakhs	Rs in Lakhs
I.	ASSETS		
(1)	Non-Current Assets		
(a)	Property, Plant and Equipment	8.60	11.79
(b)	Capital work-in-progress	1,115.39	1,115.39
(c)	Other Intangible assets	8,770.26	9,317.03
(d)	Financial Assets		
(ii)	Trade receivables	-	-
(i)	Others	3.42	3.42
		9,897.67	10,447.63
(2)	Current assets		
(a)	Inventory		
(a)	Financial Assets		
(i)	Trade receivables	15.54	6.81
(ii)	Cash and cash equivalents	1.08	1.97
(b)	Other current assets	1,067.59	1,066.95
		1,084.21	1,075.73
	TOTAL	10,981.88	11,523.36
II.	EQUITY AND LIABILITIES		
(1)	EQUITY		
(a)	Equity Share Capital	4,858.17	4,858.17
(b)	Other Equity	5,847.79	6,294.21
	Total Equity	10,705.96	11,152.38
(2)	LIABILITIES		
	Non-current liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	-	-
(ii)	Trade payables	-	-
(iii)	Other financial liabilities	-	-
(b)	Provisions	-	-
(c)	Deferred tax liabilities (Net)	142.77	249.18
(d)	Other non-current liabilities	-	-
		142.77	249.18
	Current Liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	118.94	118.95
(ii)	Trade payables	10.23	0.43
(iii)	Other financial liabilities (other than those specified in item (c))	-	-
(iv)	Earnest money deposit	-	-
(b)	Provisions	-	-
(c)	Other current liabilities	3.97	2.42
		133.14	121.80
	Total Liabilities	275.91	370.98
	TOTAL	10,981.88	11,523.36

For on Bahalf of Sankhya Infotech Limited

Place: Hyderabad
Date: January 30, 2026



Sai Raghuvver

Prasanna Sai Raghuvver Kandula
Director
DIN: 07063368



SANKHYA INFOTECH LIMITED

Unit 101, Monya Exotica, 514, Kakateeya Hills, Madhapur, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081
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Cash Flow Statement for the year 31st March, 2024		Rs.In Lakhs	
Particulars	As at March 31 , 2024	As at March 31st, 2023	
A. CASH FROM OPERATING ACTIVITIES			
Net Profit/(Loss) After Tax	(446.42)	(524.01)	
Adjustment for:			
Depreciation & Amortization Expense	549.95	609.4494009	
Increase/(Decrease) in Long term Provisions	-	-	
Profit/loss on sale of Fixed Assets	-	-	
Interest Expenses	-	0.38	
Interest Income	-	-	
Employee Benefits Exp. (Acturial Gain/Loss on Gratuity)	-	-	
Written off	-	(21.00)	
Change in operating assets and liabilities	103.53	64.82	
Adjustment for:			
Decrease/(Increase) in Trade Receivables	(8.73)	-	
Decrease/(Increase) in Short Term Loans & Advances	-	-	
Decrease/ (Increase) in Prepaid Expense	-	-	
Increase/(Decrease) in Short term Borrowings	0.01	(499.62)	
Increase/(Decrease) in Trade Payables	9.80	(549.65)	
Increase/(Decrease) in Other Current Liabilities	1.55	(625.91)	
Increase/(Decrease) in Earnest money deposit	-	(174.71)	
Increase/(Decrease) in short term provisions	-	(287.17)	
Decrease/(Increase) in Other Current Assets	(0.64)	(86.63)	
Increase/(Decrease) in Other Current Financial Liability	-	(988.36)	
Increase/(Decrease) in Deferred Tax	(106.41)	(98.75)	
Increase/(Decrease) in Advance From Customer	-	-	
Cash Generated from operations	(0.89)	(3,245.98)	
Net of taxes	-	-	
Net Cash from/(Used) in Operating Activities	(0.89)	(3,245.98)	
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of fixed assets		(4,307.19)	
Net Cash from/(Used) in Investing Activities	-	(4,307.19)	
C. CASH FLOW FROM FINANCING ACTIVITIES			
Share Capital	-	9,791.07	
Interest Paid	-	(0.38)	
Net Cash from/(Used) in Financing Activities	-	9,790.69	
Net increase in Cash and Cash Equivalents (A+B+C)	(0.89)	2,237.52	
Opening Cash and Cash Equivalents	1.97	(2,235.55)	
Closing Cash and Cash Equivalents	1.08	1.97	

Note: As per IND AS 7 - Cash flow statement, the CC limits (demand liability) is considered as essential cash management and hence the same is classified as Cash & Cash equivalents.

For on Bahalf of Sankhya Infotech Limited

Place : Hyderabad
Date : January 30, 2026



Sai Raghuvveer
Prasanna Sai Raghuvveer Kandula
Director
DIN: 07063368



To,
The Manager
BSE Limited,
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai- 400001

Date: 30th January, 2026

BSE Scrip Code: 532972

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Dear Sir / Madam,

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Listing Obligation and Disclosure Requirements) (Amendment) Regulations, 2016 and SEBI Circular No CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby confirm that the Statutory Auditors of the Company, M/s. N G Rao & Associates, Chartered Accountants (Firm Registration No.009399S), have issued an Audit Report with unmodified opinion in respect of the Standalone Financial Results of the Company, for the financial year ended 31st March, 2024.

This declaration is submitted for your information, record and dissemination to all concerned.

You are requested to kindly take the same on your record.

Thanking you,
For Sankhya Infotech Limited

Kandula Prasanna Sai Raghuvveer
Director
07063368



SANKHYA INFOTECH LIMITED

(CIN: L72200TG1997PLC045396)

Reg. Office: Unit 101, Monya Exotica, 514, Kakateeya Hills, Madhapur, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081
Email: sankhyainfotechlimited@gmail.com | Contact No.: +91-7416677761 | Website: www.sankhyainfotechlimited.com

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

Review Report

To The Board of Directors

SANKHYA INFOTECH LIMITED.

1. We have reviewed the accompanying statement of unaudited standalone financial results of **SANKHYA INFOTECH LIMITED** ("the Company") for the quarter ended 30th June 2024 (the "Statement") attached herewith, 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. The company's management is responsible for the preparation of the Statement 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 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. The Statement has been approved by the Company's Board of Directors. 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 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. 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. 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 standalone financial results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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 Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We were appointed as the Statutory Auditors of the Company on 31st October 2025 for carrying out the statutory audit from the Financial Year 2022-23 onwards. The previous statutory auditor had conducted the audit of the Company up to the Financial Year 2021-22.

For N G Rao & Associates
Chartered Accountants
Firm Registration No. 009399S



Nageswara Rao G
Partner

Membership No. 207300
UDIN: 26207300YUJHUQ4837



Date: 30-01-2026
Place: Hyderabad



SANKHYA INFOTECH LIMITED

Unit 101, Monya Exotica, 514, Kakateeya Hills, Madhapur, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081.

CIN: L72200TG1997PLC045396, Ph: +91 7416677761 E-mail: sankhyainfotechlimited@gmail.com, Website: www.sankhyainfotechlimited.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024						
(Rs in Lakhs)						
Sl No	Particulars	Quarter Ended			Year Ended	
		Un- Audited	Un- Audited	Reviewed	Audited	Audited
		30.06.2024	31.03.2024	30.06.2023	31.03.2024	31.03.2023
I	Revenue from Operations	-	-	-	7.40	-
II	Other Income	-	-	-	-	-
III	Total Income (I+II)	-	-	-	7.40	-
	Expenses					
	a) Staff Cost	-	-	-	0.90	0.75
	b) Other Expenses	2.01	0.68	5.41	9.37	12.17
	c) Depreciation & amortization expense	123.56	137.48	137.49	549.95	609.45
	d) Finance Cost	-	-	-	-	0.38
IV	Total Expenses	125.57	138.16	142.90	560.22	622.75
V	Profit Before Exceptional & Extraordinary Items & Tax (III-IV)	(125.57)	(138.16)	(142.90)	(552.82)	(622.75)
VI	Extra Ordinary Items	-	-	-	-	-
VII	Profit/(Loss) before Taxation	(125.57)	(138.16)	(142.90)	(552.82)	(622.75)
VIII	Income Tax Expense					
	- Taxation	-	-	-	-	-
	- Deferred Tax	(23.85)	(26.59)	(26.60)	(106.41)	(98.75)
IX	Profit / (Loss) after Taxation(VII- VIII)	(101.71)	(111.57)	(116.30)	(446.41)	(524.00)
X	Other Comprehensive Income					
	A. (i) Items that will not be reclassified to Profit & Loss Account					
	- Remeasurement of defined benefit plans	-	-	-	-	-
	- Less: Tax on remeasurement of defined benefit plans	-	-	-	-	-
	B. (i) Items that will be reclassified to Profit & Loss Account					
	Tax related to items that will be reclassified to Profit & Loss Account					
XI	Total Comprehensive income for the period (IX+X)	(101.71)	(111.57)	(116.30)	(446.41)	(524.00)
	Comprising Profit & Other Comprehensive Income for the period					
XII	Basic and diluted Earning per Share in Rs. (On a par value of Rs.10 per share)	(0.21)	(0.23)	(0.24)	(0.92)	(1.08)
XIII	Paid-up equity share capital (Face value of Rs.10 per Share)	4,858.17	4,858.17	4,858.17	4,858.17	4,858.17

Notes

¹ These financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, as amended from time to time and the other accounting principles generally accepted in India.

² These Unaudited Standalone Financial Results for the Quarter ended 30th June, 2024 were approved by the Board of Directors of the Company at the meeting held on 30th January ,2026.

³ The Company has no revenue from operations, therefore there are no separate reportable segments in accordance with the requirements of Indian Accounting Standard 108 - 'Operating Segment Reporting' notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.

⁴ The figures for the previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

⁵ The Limited Review of the Financials for the Quarter ended 30th June, 2024 has been carried out by the Statutory Auditors of the Company in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.

"Reason For Delay in the Finalization of Financial Statements :

The delay in completion and finalization of the audited financial statements for the Financial Year 2022-23 was attributable to the non-availability of complete financial information, records, and requisite supporting documentation, particularly in the aftermath of the Corporate Insolvency Resolution Process (CIRP).

⁶ Further, the unfortunate demise of the signing partner of the erstwhile audit firm resulted in additional procedural delays in obtaining access to and retrieval of the accounting data, including the Tally records and other financial information maintained by the Company.

Accordingly, the process of collating the necessary documents, verifying the financial details, and obtaining sufficient and appropriate audit evidence required additional time, thereby leading to the delay in finalization of the audit."

Date: January 30, 2026
Place: Hyderabad



For and on Behalf of Sankhya Infotech Limited

Sai Raghunee
Prasanna Sai Raghunee Kandula
Director
DIN: 07063368

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

Review Report

To The Board of Directors

SANKHYA INFOTECH LIMITED.

1. We have reviewed the accompanying statement of unaudited standalone financial results of **SANKHYA INFOTECH LIMITED** ("the Company") for the quarter and the Half year ended 30th September 2024 and year to date results for the period April 1, 2024 to September 30, 2024 (the "Statement") attached herewith, 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. The company's management is responsible for the preparation of the Statement 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 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. The Statement has been approved by the Company's Board of Directors. 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 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. 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. 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 standalone financial results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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 Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We were appointed as the Statutory Auditors of the Company on 31st October 2025 for carrying out the statutory audit from the Financial Year 2022-23 onwards. The previous statutory auditor had conducted the audit of the Company up to the Financial Year 2021-22.

For N G Rao & Associates
Chartered Accountants
Firm Registration No. 009399S



Nageswara Rao G
Partner



Membership No. 207300
UDIN: 26207300KDNXJF8115

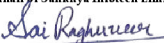
Date:30-01-2026
Place: Hyderabad



SANKHYA INFOTECH LIMITED

Unit 101, Monya Exotica, 514, Kakateeya Hills, Madhapur, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081.
CIN: L72200TG1997PLC045396, Ph: +91 7416677761 E-mail: sankhyainfotechlimited@gmail.com, Website: www.sankhyainfotechlimited.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2024							
(Rs in Lakhs)							
Sl No	Particulars	Quarter Ended			Half-Year Ended		Yearly
		Un- Audited	Un- Audited	Un- Audited	Un- Audited	Un- Audited	Audited
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
I	Revenue from Operations	-	-	5.60	-	5.60	7.40
II	Other Income	-	-	-	-	-	-
III	Total Income (I+II)	-	-	5.600	-	5.600	7.40
IV	Expenses						
	a) Staff Cost	-	-	0.90	-	0.90	0.90
	b) Other Expenses	0.68	2.01	2.59	2.69	8.00	9.37
	c) Depreciation & amortization expense	123.56	123.56	137.49	247.12	274.98	549.95
	d) Finance Cost	-	-	-	-	-	-
IV	Total Expenses	124.24	125.57	140.98	249.81	283.88	560.22
V	Profit Before Exceptional & Extraordinary Items & Tax (III-IV)	(124.24)	(125.57)	(135.38)	(249.81)	(278.28)	(552.82)
VI	Extra Ordinary Items	-	-	-	-	-	-
VII	Profit/(Loss) before Taxation	(124.24)	(125.57)	(135.38)	(249.81)	(278.28)	(552.82)
VIII	Income Tax Expense						
	- Taxation	-	-	-	-	-	-
	- Deferred Tax	(23.86)	(23.85)	(26.61)	(47.71)	(53.21)	(106.41)
IX	Profit / (Loss) after Taxation(VII-VIII)	(100.38)	(101.72)	(108.77)	(202.10)	(225.07)	(446.41)
X	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to Profit & Loss Account						
	- Remeasurement of defined benefit plans	-	-	-	-	-	-
	- Less: Tax on remeasurement of defined benefit plans	-	-	-	-	-	-
	B. (i) Items that will be reclassified to Profit & Loss Account						
XI	Tax related to items that will be reclassified to Profit & Loss Account						
	Total Comprehensive income for the period (IX+X)	(100.38)	(101.72)	(108.77)	(202.10)	(225.07)	(446.41)
XII	Comprising Profit & Other Comprehensive Income for the period						
	Basic and diluted Earning per Share in Rs.	(0.21)	(0.21)	(0.22)	(0.42)	(0.46)	(0.92)
XIII	(On a par value of Rs.10 per share)						
	Paid-up equity share capital	4,858.17	4,858.17	4,858.17	4,858.17	4,858.17	4,858.17
	(Face value of Rs.10 per Share)						

Notes							
1 These financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, as amended from time to time and the other accounting principles generally accepted in India.							
2 These Unaudited Standalone Financial Results for the Quarter and Half year ended 30th September, 2024 were approved by the Board of Directors of the Company at the meeting held on 30th January ,2026.							
3 The Limited Review of the Financials for the Quarter and half year ended 30th Sept, 2024 has been carried out by the Statutory Auditors of the Company in terms of of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.							
4 The Company has no revenue from operations, therefore there are no separate reportable segments in accordance with the requirements of Indian Accounting Standard 108 - 'Operating Segment Reporting' notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.							
5 The figures for the previous period have been regrouped/ reclassified wherever necessary, to make them comparable.							
6 The comparative financial results for the corresponding quarter ended on September 30, 2023 is the balancing figures between the year to date figures of the financial year and first quarter of the financial year.							
Reason For Delay in the Finalization of Financial Statements : The delay in completion and finalization of the audited financial statements for the Financial Year 2022-23 was attributable to the non-availability of complete financial information, records, and requisite supporting documentation, particularly in the aftermath of the Corporate Insolvency Resolution Process (CIRP). Further, the unfortunate demise of the signing partner of the erstwhile audit firm resulted in additional procedural delays in obtaining access to and retrieval of the accounting data, including the Tally records and other financial information maintained by the Company. Accordingly, the process of collating the necessary documents, verifying the financial details, and obtaining sufficient and appropriate audit evidence required additional time, thereby leading to the delay in finalization of the audit.*							
Place: Hyderabad Date: January 30 2026				For on Behalf of Sankhya Infotech Limited  Prasanna Sai Raghuvir Kandula Director DIN: 07063368			



SANKHYA INFOTECH LIMITED

Unit 101, Monya Exotica, 514, Kakateeya Hills, Madhapur, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081
CIN: L72200TG1997PLC045396, Ph: +91, 7416677761 E-mail: sankhyainfotechlimited@gmail.com, Website: www.sankhyainfotechlimited.com

STATEMENT OF ASSETS & LIABILITIES AS ON 30TH SEPTEMBER, 2024

Particulars		As at Sept 30, 2024	As at March 31st, 2024
		Rs in Lakhs	Rs in Lakhs
I.	ASSETS		
(1)	Non-Current Assets		
(a)	Property, Plant and Equipment	7.53	8.60
(b)	Capital work-in-progress	1,115.39	1,115.39
(c)	Other Intangible assets	8,524.22	8,770.26
(d)	Financial Assets		
(ii)	Trade receivables	-	-
(i)	Others	3.42	3.42
		9,650.56	9,897.67
(2)	Current assets		
(a)	Inventory		
(a)	Financial Assets		
(i)	Trade receivables	15.54	15.54
(ii)	Cash and cash equivalents	1.08	1.08
(b)	Other current assets	1,067.88	1,067.59
		1,084.50	1,084.21
	TOTAL	10,735.06	10,981.88
II.	EQUITY AND LIABILITIES		
(1)	EQUITY		
(a)	Equity Share Capital	4,858.17	4,858.17
(b)	Other Equity	5,673.11	5,847.79
	Total Equity	10,531.28	10,705.96
(2)	LIABILITIES		
	Non-current liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	-	-
(ii)	Trade payables	-	-
(iii)	Other financial liabilities	-	-
(b)	Provisions	-	-
(c)	Deferred tax liabilities (Net)	67.65	142.78
(d)	Other non-current liabilities	-	-
		67.65	142.78
	Current Liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	118.94	118.94
(ii)	Trade payables	12.72	10.23
(iii)	Other financial liabilities (other than those specified in item (c))	-	-
(iv)	Earnest money deposit	-	-
(b)	Provisions	-	-
(c)	Other current liabilities	4.47	3.97
		136.13	133.14
	Total Liabilities	203.78	275.92
	TOTAL	10,735.06	10,981.88

For on Bahalf of Sankhya Infotech Limited



Sai Raghuvir

Prasanna Sai Raghuvir Kandula
Director

DIN: 07063368

Place : Hyderabad
Date : January 30, 2026



SANKHYA INFOTECH LIMITED

Unit 101, Monya Exotica, 514, Kakateeya Hills, Madhapur, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081

CIN: L72200TG1997PLC045396, Ph: +91, 7416677761 E-mail: sankhyainfotechlimited@gmail.com, Website:

www.sankhyainfotechlimited.com

Cash Flow Statement for the period ended 30th September, 2024

Rs.In Lakhs

Particulars	As at Sept 30th , 2024	As at March 31st, 2024
A. CASH FROM OPERATING ACTIVITIES		
Net Profit/(Loss) after Tax	(202.11)	(418.99)
Adjustment for:		
Depreciation & Amortization Expense	247.12	549.95
Increase/(Decrease in Long term Provisions	-	-
Profit/loss on sale of Fixed Assets	-	-
Interest Expenses	-	-
Interest Income	-	-
Employee Benefits Exp. (Acturial Gain/Loss on Gratuity)	-	-
Written off	-	-
Change in operating assets and liabilities	45.01	130.96
Adjustment for:		
Decrease/(Increase) in Trade Receivables	-	(8.73)
Decrease/(Increase) in Short Term Loans & Advances	-	-
Decrease/ (Increase) in Prepaid Expense	-	-
Increase/(Decrease) in Short term Borrowings	-	0.01
Increase/(Decrease) in Trade Payables	2.49	9.80
Increase/(Decrease) in Other Current Liabilities	0.50	1.55
Increase/(Decrease) in Earnest money deposit	-	-
Increase/(Decrease) in short term provisions	-	-
Decrease/(Increase) in Other Current Assets	(0.29)	(0.64)
Increase/(Decrease) in Other Current Financial Liability	-	-
Increase/(Decrease) in Deferred Tax	(47.71)	(133.84)
Increase/(Decrease) in Advance From Customer	-	-
Cash Generated from operations	0.00	(0.89)
Net of taxes	-	-
Net Cash from/(Used) in Operating Activities A	0.00	(0.89)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets	-	-
Decrease/(Increase) in Long Term Loans & Advances	-	-
Interest Received	-	-
Impirment Exp	-	-
Net Cash from/(Used) in Investing Activities B	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(Decrease) in Long term borrowings	-	-
Increase/(Decrease) in Other Long term Liabilities	-	-
Share Capital	-	-
Interest Paid	-	-
Issue of Equity Share Capital and diff of OCI	-	-
Security Premium on issue of Equity share Capital	-	-
Share Warrant application	-	-
Net Cash from/(Used) in Financing Activities C	-	-
Net increase in Cash and Cash Equivalents (A+B+C)	0.00	(0.89)
Opening Cash and Cash Equivalents	1.08	1.97
Closing Cash and Cash Equivalents	1.08	1.08

Note: As per IND AS 7 - Cash flow statement, the CC limits (demand liability) is considered as essential cash management and hence the same is classified as Cash & Cash equivalents.

For on Bahalf of Sankhya Infotech Limited



Sai Raghuvveer

Prasanna Sai Raghuvveer Kandula

Director

DIN: 07063368

Place: Hyderabad

Date: January 30, 2026

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

Review Report

To The Board of Directors

SANKHYA INFOTECH LIMITED.

1. We have reviewed the accompanying statement of unaudited standalone financial results of **SANKHYA INFOTECH LIMITED** ("the Company") for the quarter ended 31st December 2024 and the Year to date from 1st April 2024 to 31st December 2024 (the "Statement") attached herewith, 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. The company's management is responsible for the preparation of the Statement 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 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. The Statement has been approved by the Company's Board of Directors. 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 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. 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. 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 standalone financial results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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 Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We were appointed as the Statutory Auditors of the Company on 31st October 2025 for carrying out the statutory audit from the Financial Year 2022-23 onwards. The previous statutory auditor had conducted the audit of the Company up to the Financial Year 2021-22.

For N G Rao & Associates
Chartered Accountants
Firm Registration No. 009399S



Nageswara Rao G
Partner

Membership No. 207300
UDIN: 26207300IMWXNV2708



Date: 30-01-2026
Place: Hyderabad



SANKHYA INFOTECH LIMITED

Unit 101, Monya Exotica, 514, Kakateya Hills, Madhapur, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081.
CIN: L72200TG1997PLC045396, Plt -91 7416677761 E-mail: sankhyainfotechlimited@gmail.com, Website: www.sankhyainfotechlimited.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2024

(Rs in Lakhs)

Sl No	Particulars	Quarter Ended			Nine Month Ended		Year Ended	
		Un- Audited	Un- Audited	Un - Audited	Un - Audited	Un - Audited	Audited	Audited
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024	31.03.2023
I	Revenue from Operations	-	-	1.80	-	7.40	7.40	-
II	Other Income	-	-	-	-	-	-	-
III	Total Income (I+II)	-	-	1.80	-	7.40	7.40	-
IV	Expenses							
	a) Staff Cost	-	-	-	-	0.90	0.90	0.75
	b) Other Expenses	2.39	0.68	0.69	5.08	8.69	9.37	12.17
	c) Depreciation & amortization expense	123.56	123.56	137.49	370.68	412.47	549.95	609.45
	d) Finance Cost	-	-	-	-	-	-	0.38
IV	Total Expenses	125.95	124.24	138.18	375.76	422.06	560.22	622.75
V	Profit Before Exceptional & Extraordinary Items & Tax (III-IV)	(125.95)	(124.24)	(136.38)	(375.76)	(414.66)	(552.82)	(622.75)
VI	Extra Ordinary Items	-	-	-	-	-	-	-
VII	Profit/(Loss) before Taxation	(125.95)	(124.24)	(136.38)	(375.76)	(414.66)	(552.82)	(622.75)
VIII	Income Tax Expense							
	- Taxation	-	-	-	-	-	-	-
	- Deferred Tax	(23.86)	(23.86)	(24.75)	(71.57)	(79.82)	(106.41)	(98.75)
IX	Profit / (Loss) after Taxation(VII- VIII)	(102.09)	(100.38)	(111.63)	(304.19)	(334.84)	(446.41)	(524.00)
X	Other Comprehensive Income							
	A. (i) Items that will not be reclassified to Profit & Loss Account							
	- Remeasurement of defined benefit plans	-	-	-	-	-	-	-
	- Less: Tax on remeasurement of defined benefit plans	-	-	-	-	-	-	-
XI	B. (i) Items that will be reclassified to Profit & Loss Account							
	Tax related to items that will be reclassified to Profit & Loss Account							
XI	Total Comprehensive income for the period (IX+X)	(102.09)	(100.38)	(111.63)	(304.19)	(334.84)	(446.41)	(524.00)
Comprising Profit & Other Comprehensive Income for the period								
XII	Basic and diluted Earning per Share in Rs. (On a par value of Rs.10 per share)	(0.21)	(0.21)	(0.23)	(0.63)	(0.69)	(0.92)	(1.08)
XIII	Paid-up equity share capital (Face value of Rs.10 per Share)	4,856.17	4,856.17	4,856.17	4,856.17	4,856.17	4,856.17	4,856.17

Notes

- These financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, as amended from time to time and the other accounting principles generally accepted in India.
- The Limited Review of the Financials for the Quarter ended 31st December, 2024 has been carried out by the Statutory Auditors of the Company in terms of of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- These Unaudited Standalone Financial Results for the Quarter ended 31st December, 2024 were approved by the Board of Directors of the Company at the meeting held on 30th January ,2026.
- The Company has no revenue from operations, therefore there are no separate reportable segments in accordance with the requirements of Indian Accounting Standard 108 - 'Operating Segment Reporting' notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.
- The figures for the previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

Reason For Delay in the Finalization of Financial Statements :

The delay in completion and finalization of the audited financial statements for the Financial Year 2022-23 was attributable to the non-availability of complete financial information, records, and requisite supporting documentation, particularly in the aftermath of the Corporate Insolvency Resolution Process (CIRP). Further, the unfortunate demise of the signing partner of the erstwhile audit firm resulted in additional procedural delays in obtaining access to and retrieval of the accounting data, including the Tally records and other financial information maintained by the Company. Accordingly, the process of collating the necessary documents, verifying the financial details, and obtaining sufficient and appropriate audit evidence required additional time, thereby leading to the delay in finalization of the audit."

Place: Hyderabad
Date: January 30, 2026



For on Behalf of Sankhya Infotech Limited

Sai Raghunee
Prasanna Sai Raghunee Kandula
Director
DIN: 07063368

INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors
Sankhya Infotech Limited

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying Standalone Financial Statements of Sankhya Infotech Limited ("the Company") for the quarter and year ended **March 31, 2025**, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss and other financial information for the quarter and year ended **March 31, 2025**.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

EMPHASIS OF MATTERS

We were appointed as the Statutory Auditors of the Company on 31st October 2025 for carrying out the statutory audit from the Financial Year 2022-23 onwards. The previous statutory auditor had conducted the audit of the Company up to the Financial Year 2021-22.

Our opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements for the year ended 31st March 2025. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be key audit matters to be communicated in our report

Management's Responsibilities for the Standalone Financial Results

The financial results have been prepared on the basis of the annual Ind AS financial statements. The Company's management and Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net loss and other financial information in accordance with the applicable accounting standards prescribed and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one



resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial control with reference to standalone financial statements in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period



and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

For N G Rao & Associates

Chartered Accountants

Firm's Registration No.: 009399S



Nageswara Rao G

Partner

Membership No. 203700

UDIN : 26207300VAFBRI2722



Place: Hyderabad

Date: 30-01-2026



SANKHYA INFOTECH LIMITED

Unit 101, Monya Exotica, 514, Kakateeya Hills, Madhapur, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081
CIN: L72200TG1997PLC045396, Ph: +91, 7416677761 E-mail: sankhyainfotechlimited@gmail.com, Website: www.sankhyainfotechlimited.com

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED March 31, 2025

(Rs in Lakhs)

Sl No	Particulars	Quarter Ended					Yearly	
		Audited	Un-Audited	Un-Audited	Un-Audited	Audited	Audited	Audited
		31.03.2025	31.12.2024	30.09.2024	30.06.2024	31.03.2024	31.03.2025	31.03.2024
I	Revenue from Operations	-	-	-	-	-	-	7.40
II	Other Income	-	-	-	-	-	-	-
III	Total Income (I+II)	-	-	-	-	-	-	7.400
	Expenses							
	a) Staff Cost	-	-	-	-	-	-	0.90
	b) Other Expenses	0.68	2.39	0.68	2.01	0.68	5.76	9.37
	c) Depreciation & amortization expense	123.55	123.56	123.56	123.56	137.48	494.23	549.95
	d) Finance Cost	-	-	-	-	-	-	-
IV	Total Expenses	124.23	125.95	124.24	125.57	138.16	499.99	560.22
V	Profit Before Exceptional & Extraordinary Items & Tax (III-IV)	(124.23)	(125.95)	(124.24)	(125.57)	(138.16)	(499.99)	(552.82)
VI	Extra Ordinary Items	-	-	-	-	-	-	-
VII	Profit/ (Loss) before Taxation	(124.23)	(125.95)	(124.24)	(125.57)	(138.16)	(499.99)	(552.82)
VIII	Income Tax Expense							
	- Taxation	-	-	-	-	-	-	-
	- Deferred Tax	(46.81)	(24.75)	(23.86)	-	(55.88)	(95.42)	(106.41)
IX	Profit / (Loss) after Taxation(VII-VIII)	(77.42)	(101.20)	(100.38)	(125.57)	(82.28)	(404.57)	(446.41)
X	Other Comprehensive Income							
	A. (i) Items that will not be reclassified to Profit & Loss Account							
	- Remeasurement of defined benefit plans	-	-	-	-	-	-	-
	- Less: Tax on remeasurement of defined benefit plans	-	-	-	-	-	-	-
	B. (i) Items that will be reclassified to Profit & Loss Account							
	- Tax related to items that will be reclassified to Profit & Loss Account							
XI	Total Comprehensive income for the period (IX+X)	(77.42)	(101.20)	(100.38)	(125.57)	(82.28)	(404.57)	(446.41)
	Comprising Profit & Other Comprehensive Income for the period							
XII	Basic and diluted Earning per Share in Rs. (On a par value of Rs.10 per share)	(0.16)	(0.21)	(0.21)	(0.26)	(0.17)	(0.83)	(0.92)
XIII	Paid-up equity share capital (Face value of Rs. 10 per Share)	4,858.17	4,858.17	4,858.17	4,858.17	4,858.17	4,858.17	4,858.17

Notes

- These financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, as amended from time to time and the other accounting principles generally accepted in India.
- The Limited Review of the Financials for the Quarter and year ended 31st March 2025 has been carried out by the Statutory Auditors of the Company in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- These Audited Standalone Financial Results for the Year ended 31st March 2025 were approved by the Board of Directors of the Company at the meeting held on 30th January ,2026.
- The figures for the previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
- The comparative financial results for the corresponding quarter ended on March 31, 2025 is the balancing figures between the year to date figures of the financial year and previous quarter of the financial year.
- The Company has no revenue from operations, therefore there are no separate reportable segments in accordance with the requirements of Indian Accounting Standard 108 - 'Operating Segment Reporting' notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.
- "Reason For Delay in the Finalization of Financial Statements :

The delay in completion and finalization of the audited financial statements for the Financial Year 2022-23 was attributable to the non-availability of complete financial information, records, and requisite supporting documentation, particularly in the aftermath of the Corporate Insolvency Resolution Process (CIRP). Further, the unfortunate demise of the signing partner of the erstwhile audit firm resulted in additional procedural delays in obtaining access to and retrieval of the accounting data, including the Tally records and other financial information maintained by the Company.

Accordingly, the process of collating the necessary documents, verifying the financial details, and obtaining sufficient and appropriate audit evidence required additional time, thereby leading to the delay in finalization of the audit."

Place: Hyderabad
Date: January 30, 2026



For on Behalf of the Board of Director

Sai Raghuveer
Prasanna Sai Raghuveer Kandula
Director
DIN: 07063368



To,
The Manager
BSE Limited,
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai- 400001

Date: 30th January, 2026

BSE Scrip Code: 532972

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Dear Sir / Madam,

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Listing Obligation and Disclosure Requirements) (Amendment) Regulations, 2016 and SEBI Circular No CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby confirm that the Statutory Auditors of the Company, M/s. N G Rao & Associates, Chartered Accountants (Firm Registration No.009399S) , have issued an Audit Report with unmodified opinion in respect of the Standalone Financial Results of the Company, for the financial year ended 31st March, 2025.

This declaration is submitted for your information, record and dissemination to all concerned.

You are requested to kindly take the same on your record.

Thanking you,
For Sankhya Infotech Limited

Kandula Prasanna Sai Raghuvveer
Director
07063368



SANKHYA INFOTECH LIMITED

(CIN: L72200TG1997PLC045396)

Reg. Office: Unit 101, Monya Exotica, 514, Kakateeya Hills, Madhapur, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081
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