



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

Date: 31st January, 2026

BSE Scrip Code: 532972

Sub: Revised outcome due to inadvertent omission of Statement of Asset and Liabilities and Cash Flow Statement for the quarter and year ended March 31, 2025

Ref: Outcome of Board Meeting held on January 30, 2026

Dear Sir / Madam,

With reference to the Outcome of Board Meeting referred herein above, we would like to inform you that due to an inadvertent omission, the Statement of Asset and Liabilities and Cash Flow Statement for the quarter and year ended March 31, 2025 was not included in the following submissions:

1. Outcome of Board Meeting held on January 30, 2026
2. Audited Financial Results for the Quarter and Year Ended March 31, 2025

Accordingly, we hereby submit the complete set of Audited Financial Results for the quarter and year ended March 31, 2025, including the Statement of Assets and Liabilities and Cash Flow Statement.

We further clarify that the above omission occurred due to a clerical error, which was unintentional and not deliberate.

We also confirm that the Outcome of the Board Meeting held on January 30, 2026 remains unchanged, except that the revised Audited Financial Results for the quarter and year ended March 31, 2025 submitted herewith shall be read as part thereof.

You are requested to kindly take the same on record.

Thanking you,
For Sankhya Infotech Limited

Kandula Prasanna Sai Raghuveer
Director
07063368

Encl.: As Above

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 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
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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 Bahalf of the Board of Director

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 AND LIABILITIES AS ON 31ST March 2025

Particulars		As at March 31st, 2025	As at March 31st, 2024
		Rs in Lakhs	Rs in Lakhs
I.	ASSETS		
(1)	Non-Current Assets		
(a)	Property, Plant and Equipment	6.45	8.60
(b)	Capital work-in-progress	1,115.39	1,115.39
(c)	Other Intangible assets	8,278.17	8,770.26
(d)	Financial Assets		
(ii)	Trade receivables	-	-
(i)	Others	3.42	3.42
		9,403.44	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	1,068.27	1,067.59
		1,084.89	1,084.21
	TOTAL	10,488.33	10,981.88
II.	EQUITY AND LIABILITIES		
(1)	EQUITY		
(a)	Equity Share Capital	4,858.17	4,858.17
(b)	Other Equity	5,443.23	5,847.79
	Total Equity	10,301.40	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)	47.34	142.78
(d)	Other non-current liabilities	-	-
		47.34	142.78
	Current Liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	118.94	118.94
(ii)	Trade payables	15.66	10.23
(iii)	Other financial liabilities (other than those specified in item (c))	-	-
(iv)	Earnest money deposit	-	-
(b)	Provisions	-	-
(c)	Other current liabilities	4.99	3.97
		139.59	133.14
	Total Liabilities	186.93	275.92
	TOTAL	10,488.35	10,981.88

Place: Hyderabad
Date: January 30, 2026

For On Bahalf of Sankhya Infotech Limited



Sai Raghuvveer

Prasanna Sai Raghuvveer Kandula
Director
DIN: 07063368.



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Cash Flow Statement for the Year ended 31st March, 2025

Rs.In Lakhs

Particulars	As at March 31st , 2025	As at March 31st, 2024
A. CASH FROM OPERATING ACTIVITIES		
Net Profit/(Loss) Before Tax	(404.57)	(446.42)
Adjustment for:		
Depreciation & Amortization Expense	494.23	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	89.67	103.53
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	5.41	9.80
Increase/(Decrease) in Other Current Liabilities	1.02	1.55
Increase/(Decrease) in Earnest money deposit	-	-
Increase/(Decrease) in short term provisions	-	-
Decrease/(Increase) in Other Current Assets	(0.68)	(0.64)
Increase/(Decrease) in Other Current Financial Liability	-	-
Increase/(Decrease) in Deferred Tax	(95.42)	(106.41)
Increase/(Decrease) in Advance From Customer	-	-
Cash Generated from operations	(0.00)	(0.89)
Net of taxes	-	-
Net Cash from/(Used) in Operating Activities	(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	-	-
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	-	-
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

For and on Behalf 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, 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)

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