

Date: 14th August, 2023

To,
National Stock Exchange of India Limited
Exchange Plaza, Bandra-Kurla Complex
Bandra (E), Mumbai- 400 051,
Maharashtra, INDIA

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street Mumbai-400 001
Maharashtra, INDIA

Symbol: SIGMA

Scrip Code: 543917

Subject:- Outcome of Board Meeting Held on 14th August, 2023

Dear Sir/ Ma'am,

Pursuant to Regulations 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors at their Board meeting held on today 14th August, 2023 inter alia, has transacted and approved the following:-

1. Unaudited standalone and consolidated Financial Results of the Company for the quarter 30th June, 2023 together with the Auditor's Report thereon by the Statutory Auditor of the Company as per Regulation 33 of the SEBI (LODR) Regulations, 2015;
2. Director's Report along with its Annexures for the Financial Year ended March 31, 2023;
3. Notice calling of 13th Annual General Meeting of members through Video Conferencing(VC)/ Other Audio Visual Means(OAVM) and other matters related to it;
- 4.* Recommendation of a Final Dividend at the rate of Rs.0.50/- per share (5%) of face value of Rs.10/- on equity shares for the financial year ended 31st March, 2023;
5. Appointment of M/s. Mukesh H. Shah & Co., Company Secretaries, Ahmedabad as the Scrutinizer to scrutinize the e-voting of 13th Annual General Meeting;
6. Resignation of Mr. Bharatkumar H Shah (DIN:-02694589) as an Independent Director of the Company;
7. Appointment of Mrs. Archana Shah (DIN:10274525) as an Additional Independent Director of the Company;
8. Recommendation for regularizing of Mrs. Archana Shah as an Independent Director of the Company;

SIGMA SOLVE LIMITED

305-308 Alpha Megacone House, Opp. Armieda, Nr. GTPL Building,
Sindhu Bhavan Road, S.G. Highway, Ahmedabad-380054
Ph. +91 9898095243, 079-29708387

CIN Number:- L72200GJ2010PLC060478

9. Sifting of registered office of the Company to 801-803, P V Enclave, ICICI Bank Lane Road, Sindhubhavan Road, Ahmedabad-380 054, GJ,IN.
- 10 Considered and approved all other businesses as per agenda circulated.

The details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/ CMD/ 4/2015 dated September 09, 2015 w.r.t. Appointment and Resignation of Independent Director of listed entity are enclosed in "**Annexure I**" & "**Annexure II**".

*The above recommendations for final dividend and regularization of appointed director, are subject to, approval of the Shareholders/Members of the Company at the forthcoming AGM and other Statutory/Regulatory approvals, consents, permissions, conditions and sanctions, as may be necessary.

Please note that the said meeting was held at around 11:00 a.m. (IST) and concluded at around 04:00 p.m. (IST).

We hereby request you to take note of the same and update record of the Company accordingly.

Thanking you.

Yours faithfully,

For, Sigma Solve Limited

Prakash R Parikh
Managing Director
DIN: 03019773

Encl.: As Above

Annexure I

Disclosure of Information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015, dated September 9, 2015.		
A	Details which a listed entity needs to disclose for the events that are deemed to be material as specified in Para A of Part A of Schedule III of Listing Regulations	
7	Change in directors, key managerial personnel (Managing Director, Chief Executive Officer, Chief Financial Officer, Company Secretary etc.), Auditor and Compliance Officer:	
Sr. No.	Details of Events	Information of Such Events
1	Reason for change viz. appointment, resignation, removal, death or otherwise;	Mrs. Archana S Shah has been appointed on the Board of Sigma to as an Additional Independent Director to strengthen the efficient of the Board and take advantage of her independent opinions in the favor of the Company and its Shareholders.
2.	Date of appointment/ cessation (as applicable) & term of appointment;	She has been appointed w.e.f. 14th August, 2023 for a term of five years.
3.	Brief Profile (in case of appointment)	Mrs. Archana Shah aged 44 years is a commerce graduate and having an experience of more than 10 years in the field of accounting.
4.	Disclosure of relationships between directors (in case of appointment of a director).	None

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Annexure II

Disclosure of Information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015, dated September 9, 2015.		
A	Details which a listed entity needs to disclose for the events that are deemed to be material as specified in Para A of Part A of Schedule III of Listing Regulations	
7	Change in directors, key managerial personnel (Managing Director, Chief Executive Officer, Chief Financial Officer, Company Secretary etc.), Auditor and Compliance Officer:	
Sr. No.	Details of Events	Information of Such Events
1	Reason for change viz. appointment, resignation, removal, death or otherwise;	Mr. Bharatkumar H Shah has resigned from his post of Non-Executive Independent Director of the Company due to preoccupation. He was associated with the Company since 24 th August, 2022 Mr. Bharatkumar has expressed her intention to resign as a Non-Executive Independent Director of the Company in her resignation letter with effect from 14 th August, 2023
2.	Date of appointment /cessation (as applicable) & term of appointment;	14 th August, 2023
3.	Brief Profile (in case of appointment)	Not Applicable
4.	Disclosure of relationships between directors (in case of appointment of a director).	None

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CIN Number:- L72200GJ2010PLC060478

From,
BHARATKUMAR HIMMATLAL SHAH
302, Blossom IV,
Swastik Society,
Opp. Samved Hospital,
Navragpura,
Ahmedabad-380 009, GJ, IN

Date: 14.08.2023

To
The Board of Directors,
Sigma Solve Limited
305-308, 3rd floor, Alpha Megacone House,
Opp. Armieda, Sindhu bhavan Road,
S G Highway, Ahmedabad GJ 380054 IN

Dear Sir,

RE: RESIGNATION

I hereby tender my resignation as an Independent Director and Non-executive Director of the Company with immediate effect due to pre-occupation with other work and request you to put up the same before the meeting of the Board of Directors of the Company. I also request you to give a notice of my resignation to the Registrar of Companies, Gujarat.

The resignation is purely on account of personal reasons and professional commitments and there are no other material reason(s) other than one mentioned above.

I thank the other members on the Board for giving me the co-operation and assistance to discharge my duties during my tenure as a Director of the Company.

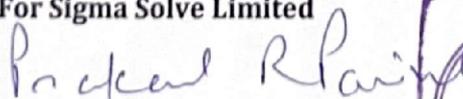
Thanking You.

Yours Faithfully



Bharatkumar Himatlal Shah
Director
DIN:02694589

Accepted and Approved by
For Sigma Solve Limited



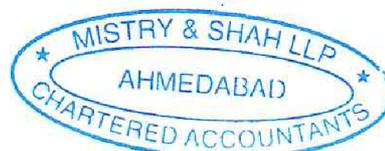
Prakash Ratilal Parikh
Managing Director
DIN:-03019773



Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Sigma Solve Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of SIGMA SOLVE LIMITED ("the Company") for the quarter ended 30th June, 2023 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular NO. CIR/CFD/FAC/62/2016 dated 5th July, 2016.
2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (IND AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' specified u/s. 143(10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards (IND-AS) prescribed under Section



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133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mistry & Shah LLP
Chartered Accountants

F.R.N: - W100683

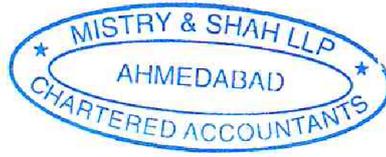


Malav Shah

Partner

M.NO. 117101

UDIN:23117101BGVUDQ6120



Date: 14th August, 2023

Place: Ahmedabad



SIGMA SOLVE LIMITED

305-308, 3rd floor, Alpha Megacone House, Opp. Armada, Sindhu bhavan Road, S G Highway, Ahmedabad, Gujarat
CIN : L72200GJ2010PLC060478

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2023

	Particulars	Quarter ended on			Rs. In lakhs
		30-06-2023	31-03-2023	30-06-2022	31-03-2023
		Unaudited	Unaudited	Unaudited	Audited
	1	2	3	4	5
I.	Revenue from operations				
II.	Other income	1,629.03	1,364.41	1,198.18	5,584.19
III.	Total Revenue (I+II)	1,748.77	1,521.35	1,129.79	5,726.74
IV.	Expenses:				
	a) Cost of Material consumed	-	-	-	-
	b) Purchase of stock in trade	-	-	-	-
	c) Changes in inventories of finished goods, WIP and stock in Trade	-	-	-	-
	d) Employees benefits expenses.	758.50	463.74	521.94	2,015.54
	e) Finance Costs	1.03	0.61	-	1.34
	f) Depreciation and amortisation exp.	12.17	26.02	8.19	38.25
	g) Other Expenses	293.65	281.68	277.22	1,321.88
	Total Expenses	1,065.35	772.05	807.35	3,377.01
V.	Profit/(Loss) before exceptional and Extra ordinary items and Taxes.(III - IV)	683.42	749.30	322.44	2,349.73
VI.	Exceptional items.	-	-	-	-
VII.	Profit/(Loss) before extraordinary items and Tax (V-VI)	683.42	749.30	322.44	2,349.73
VIII.	Extraordinary items	-	-	-	-
IX.	Profit/(Loss) before Tax (VII-VIII)	683.42	749.30	322.44	2,349.73
X.	Tax Expenses				
	1) Current Tax	124.75	367.06	64.32	811.94
	2) Deferred Tax	23.59	7.30	5.11	8.44
XI.	Profit/(Loss) for the period from continuing operations (IX-X)	535.08	374.94	253.01	1,529.35
XII.	Other Comprehensive Income				
	(a) Items not to be reclassified subsequently to profit or loss				
	Remeasurement gain/(loss) on defined benefit plans	(6.74)	(1.45)	(4.65)	(7.93)
	Income tax effect on defined benefit plans	1.70	0.36	1.17	2.00
	(b) Items to be reclassified subsequently to profit or loss	13.30	(126.00)	165.73	(55.15)
XIII.	Other Comprehensive Income for the period, net of tax	8.26	(127.09)	162.25	(61.08)
XIV.	Net Profit/(Loss) after comprehensive Income (After Tax) (XI+XIII)	543.34	247.85	415.26	1,468.27
	Total Profit Attributable to				
	Shareholders of the company	360.17	154.00	259.36	953.14
	Non-Controlling Interest	183.17	93.84	155.90	515.13
XV.	Paid up Equity Capital (at par value of Rs. 10 each)	1,027.75	1,027.75	411.10	1,027.75
XVI.	Earning per equity share				
	a) Basic	3.50	1.50	2.52	9.27
	b) Diluted	3.50	1.50	2.52	9.27

NOTES:

Notes to Consolidated Unaudited financials results for the Quarter and Year ended 30th June 2023:

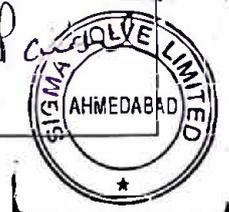
- These results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") 34 interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.
- The Company has single reportable business segment. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Indian Accounting Standard (Ind AS) 108 - "Operating Segments".
- The MCA wide notification dated 24th March 2021 has amended Schedule III to the Companies Act, 2013 in respect of certain disclosures, which are applicable from 1st April 2021. The company has incorporated the changes as per the said amendment in the above results and has also changed comparative numbers wherever applicable.
- These consolidated unaudited financial results of the Company for the quarter ended June 30, 2023 have been reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on August 14, 2023. The Statutory Auditors of the Company have carried out a limited review of the unaudited financial results for the quarter ended June 30, 2023 and have issued an unmodified review report on these financial results.
- The Company has implemented Indian Accounting Standards (Ind AS) from the current financial year 2023-24 with the transition date being 1 April 2022. Accordingly, all consequential impacts have been accounted in retained earnings on account of this implementation. These are the Company's first Interim financial result prepared in accordance with Ind AS as notified under the Companies (Indian Accounting Standards) Rules, 2015 and rules thereunder as amended from time to time. Figures for the respective comparative period have been restated, wherever applicable. Details of Ind AS adjustments are as under:

Reconciliation Profit & Loss:

Particulars	For the Quarter Ended 30-6-22	For the Quarter Ended 31-3-23	For the Year Ended 31-3-23
Net profit / Reserve under previous IGAAP (After Tax) (A)	263.74	378.02	1,527.55
Add/(Less): Ind AS Adjustment			
Adjustment due to Reclassification	1.20	1.50	2.80
Gain/(loss) on Fair Valuation of Mutual Fund	-19.94	-6.14	-1.00
Tax impacts on Ind AS adjustments	4.01	1.54	0.27
Total Ind AS adjustments (net of Tax) accounted through statement of profit or loss (B)	-10.72	-3.09	2.07
Net Profit under Ind AS (After Tax) (C) = (A) + (B)	253.02	374.93	1,529.62
Other Comprehensive Income (Net of Tax) (D)	162.25	-127.08	-61.35
Remeasurement gain/(loss) on defined benefit plans	-4.65	-1.45	-7.93
Tax impacts on Ind AS adjustments	1.17	0.36	2.00
Foreign Currency Translation Reserve	165.73	-126.00	-55.42
Total comprehensive Income (net of Tax) under Ind As (E) = (C)+(D)	415.26	247.85	1,468.27

Place: Ahmedabad
Date: 14/08/2023

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



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

To,
The Board of Directors,
Sigma Solve Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of SIGMA SOLVE LIMITED ("the Company") for the quarter ended 30th June, 2023 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular NO. CIR/CFD/FAC/62/2016 dated 5th July, 2016.
2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (IND AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' specified u/s. 143(10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards (IND-AS) prescribed under Section



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133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mistry & Shah LLP
Chartered Accountants
F.R.N: - W100683

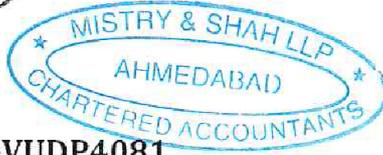
MhShah

Malav Shah

Partner

M.NO. 117101

UDIN: 23117101BGVUDP4081



Date: 14th August, 2023

Place: Ahmedabad

SIGMA SOLVE LIMITED

305-308, 3rd floor, Alpha Megacone House, Opp. Armleda, Sindhu bhavan Road, S G Highway, Ahmedabad, Gujarat

CIN : L72200GJ2010PLC060478

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2023

	Particulars	Quarter ended on				Rs. In lakhs
		30-06-2023	31-03-2023	30-06-2022	Year ended on	
		Unaudited	Unaudited	Unaudited	31-03-2023	
		2	3	4	Audited	
1	2	3	4	5		
I. Revenue from operations						
II. Other Income	593.43	506.02	361.47	1,775.68		
III. Total Revenue (I+II)	26.41	2.91	(6.18)	49.58		
IV. Expenses:	619.84	508.93	355.29	1,825.26		
a) Cost of Material consumed	-	-	-	-		
b) Purchase of stock in trade	-	-	-	-		
c) Changes in inventories of finished goods, WIP and stock in Trade	-	-	-	-		
d) Employees benefits expenses.	433.42	357.74	262.95	1,209.20		
e) Finance Costs	1.03	0.62	-	0.98		
f) Depreciation and amortisation exp.	4.78	13.04	3.25	18.14		
g) Other Expenses	61.90	101.01	48.16	314.41		
Total Expenses	501.13	472.41	314.36	1,542.73		
V Profit/(Loss) before exceptional and Extra ordinary Items and Taxes. (III - IV)	118.71	36.52	40.93	282.53		
VI Exceptional items.	-	-	-	-		
VII Profit/(Loss) before extraordinary Items and Tax (V-VI)	118.71	36.52	40.93	282.53		
VIII Extraordinary items	-	-	-	-		
IX Profit/(Loss) before Tax (VII-VIII)	118.71	36.52	40.93	282.53		
X Tax Expenses						
1) Current Tax	22.11	25.56	16.05	96.61		
2) Deferred Tax	3.99	(4.50)	(5.95)	(6.81)		
XI Profit/(Loss) for the period from continuing operations (IX-X)	92.61	15.46	30.83	192.73		
XII Other Comprehensive Income						
a) Items not to be reclassified subsequently to profit or loss						
Gain/(loss) on fair valuation of equity instruments	-	-	-	-		
Income tax effect on fair value equity	-	-	-	-		
Remeasurement gain/(loss) on defined benefit plans	(6.74)	(1.45)	(4.65)	(7.93)		
Income tax effect on defined benefit plans	1.70	0.36	1.17	2.00		
b) Items to be reclassified subsequently to profit or loss	-	-	-	-		
XIII Other Comprehensive Income for the period, net of tax	(5.04)	(1.09)	(3.48)	(5.93)		
XIV Net Profit/(Loss) after comprehensive Income (After Tax) (XI+XIII)	87.57	14.37	27.35	186.80		
XV Paid up Equity Capital (Face Value of Rs. 10/- per equity share)	1,027.75	1,027.75	411.70	1,027.75		
XVI Earning per equity share						
a) Basic	0.85	0.14	0.27	1.82		
b) Diluted	0.85	0.14	0.27	1.82		

NOTES:

Notes to Standalone Unaudited financials results for the Quarter and Year ended 30th June 2023:

- These results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") 34 interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.
- The Company has single reportable business segment. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Indian Accounting Standard (Ind AS) 108 - "Operating Segments".
- The MCA wide notification dated 24th March 2021 has amended Schedule III to the Companies Act, 2013 in respect of certain disclosures, which are applicable from 1st April 2021. The company has incorporated the changes as per the said amendment in the above results and has also changed comparative numbers wherever applicable.
- These standalone unaudited financial results of the Company for the quarter ended June 30, 2023 have been reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on August 14, 2023. The Statutory Auditors of the Company have carried out a limited review of the unaudited financial results for the quarter ended June 30, 2023 and have issued an unmodified review report on these financial results.
- The Company has implemented Indian Accounting Standards (Ind AS) from the current financial year 2023-24 with the transition date being 1 April 2022. Accordingly, all consequential impacts have been accounted in retained earnings on account of this implementation. These are the Company's first interim financial result prepared in accordance with Ind AS as notified under the Companies (Indian Accounting Standards) Rules, 2015 and rules thereunder as amended from time to time. Figures for the respective comparative period have been restated, wherever applicable. Details of Ind AS adjustments are as under:

Reconciliation Profit & Loss:

Particulars	For the Quarter Ended 30-6-22	For the Quarter Ended 31-3-23	For the Year Ended 31-3-23
Net profit / Reserve under previous IGAAP (After Tax) (A)	41.56	18.54	190.66
Add/(Less): Ind AS Adjustment			
Adjustment due to Reclassification	1.20	1.50	2.80
Gain/(loss) on Fair Valuation of Mutual Fund	-15.94	-6.14	-1.00
Tax impacts on Ind AS adjustments	4.01	1.54	0.27
Total Ind AS adjustments (net of Tax) accounted through statement of profit or loss (B)	-10.72	-3.09	2.07
Net Profit under Ind AS (After Tax) (C)= (A) + (B)	30.84	15.45	192.73
Other Comprehensive Income (Net of Tax) (D)	-3.48	-1.08	-5.93
Remeasurement gain/(loss) on defined benefit plans	-4.65	-1.45	-7.93
Tax impacts on ind AS adjustments	1.17	0.36	2.00
Total comprehensive Income (net of Tax) under Ind As (E) = (C) + (D)	27.35	14.37	186.80

Place: Ahmedabad
Date: 14/08/2023

For & On Behalf of the Board
Sigma Solve Limited

Prakash R. Parikh
Chairman cum Managing Director
DIN: 03019773

