

The financial details of the Transferor Company for the previous 3 years as per the audited statement of Accounts:

Name of the Company: Cigniti Technologies Limited (Consolidated)

Particulars	As per Q2 FY25 Audited Financials	As per last Audited Financial Year	1 year prior to the last Audited Financial Year	(Rs. in Lakh 2 years prior to the last Audited Financial Year
	2024-25	2023-24	2022-23	2021-2022
Equity Paid up Capital	2,730.01	2,730.01	2,725.70	2,805.25
Reserves and surplus ¹	78,337.80	71,077.25	56,209.07	
Carry forward losses	-	7 1,077.20	30,209.07	43,179.12
Net Worth ²	80,539.82	73,472.59	58,988.09	40.070.50
Miscellaneous Expenditure		70,472.00	30,966.09	46,972.52
Secured Loans	_	3,493.44	2.042.07	
Unsecured Loans	_	0,490.44	3,043.67	4,696.22
Fixed Assets ³	11,885.90	12,128.48	12 520 07	-
Income from Operations	96,766.50	1,81,501.33	13,526.87	11,295.26
Total Income	99,165.39	1,84,808.91	1,64,758.08	1,24,180.00
Total Expenditure⁴	90,229.38		1,66,229.84	1,25,524.01
Profit before Tax	8,936.01	1,62,771.34	1,44,065.79	1,13,372.09
Profit after Tax		22,037.57	22,164.05	12,151.92
Cash profit ⁵	6,345.69	16,559.20	16,832.06	9,174.41
EPS in INR	10,699.98	25,070.90	24,802.40	13,767.47
Book value in INR ⁶	23.24#	60.68	61.32	32.72
# Not Annualised	295.02	269.25	214.89	167.51

Reserves and Surplus comprises of Other Equity.

Net worth includes Equity share capital (Equity Paid up Capital) and Other equity (Reserves and surplus)

Net worth is computed as per section 2(57) of Companies Act 2013 which is sum of equity share capital, all reserves created out of profits, securities premium reserve and credit balance of profit and loss account.

Total Expenditure of Q2 FY 2024-25 includes Exceptional items of INR 3,004.83 Lakhs.

Cash profit = Profit before Tax plus Depreciation

Book value per share is Net-worth/number of shares outstanding as on the reporting date.

For Cigniti Technologies Limited

Naga ∀asudha Company Secretary Membership No.: A23711

Place: Hyderabad Date: January 09, 2025



Cigniti Technologies Ltd

Registered Office.

Suite 106 & 107, MGR Estates, Dwarakapuri Colony, Panjagutta, Hyderabad, Telangana, India - 500082

Global Delivery Center

6th Floor, Orion Block, International Tech Park (ITPH), Plot No. 17, Software Units Layout, Madhapur, Hyderabad, Telangana, India – 500081

USA

433 E Las Colinas Blvd, #1240 Irving, TX 75039

469.673.3443

972.767.0948/0644