

Sl. No.	Particulars	Standalone						Consolidated					
		Quarter ended			Nine Months Ended		Year ended	Quarter ended			Nine Months Ended		Year ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
<b>1</b>	<b>Revenue</b>												
	(a) Revenue from operations	1,195.03	462.6	216.61	1911.71	778.65	1,104.59	3,409.61	2,009.39	1,357.53	7,750.59	4,354.83	6,117.12
	(b) Other income	244.15	155.58	363.91	630.24	621.52	763.10	273.45	171.91	429.72	866.48	837.34	762.54
	<b>Total income</b>	<b>1,439.18</b>	<b>618.18</b>	<b>580.52</b>	<b>2,541.95</b>	<b>1,400.17</b>	<b>1,867.69</b>	<b>3,683.06</b>	<b>2,181.30</b>	<b>1,787.25</b>	<b>8,617.07</b>	<b>5,192.17</b>	<b>6,879.66</b>
<b>2</b>	<b>Expenses</b>												
	(a) Employee benefits expense	307.14	308.13	268.82	933.19	865.43	1,157.69	1,173.05	1,033.73	955.94	3,156.21	2,805.84	3,706.66
	(b) Finance costs	106.70	116.57	116.23	338.56	337.74	452.31	109.35	116.98	232.49	342.43	454.90	590.00
	(c) Depreciation and amortisation expense	7.69	6.73	1.53	18.50	3.33	6.53	7.69	6.73	1.53	18.50	3.33	24.05
	(d) Other expenses	328.98	29.1	11.03	388.76	83.84	144.80	2,127.25	614.16	545.19	3,480.90	1,750.05	2,317.38
	<b>Total expenses</b>	<b>750.51</b>	<b>460.53</b>	<b>397.61</b>	<b>1,679.01</b>	<b>1,290.34</b>	<b>1,761.33</b>	<b>3,417.34</b>	<b>1,771.60</b>	<b>1,735.15</b>	<b>6,998.04</b>	<b>5,014.12</b>	<b>6,638.09</b>
<b>3</b>	<b>Profit/(Loss) before Exceptional Items and Tax (1-2)</b>	<b>688.67</b>	<b>157.65</b>	<b>182.91</b>	<b>862.94</b>	<b>109.83</b>	<b>106.36</b>	<b>265.72</b>	<b>409.70</b>	<b>52.10</b>	<b>1,619.03</b>	<b>178.05</b>	<b>241.57</b>
<b>4</b>	<b>Exceptional Items</b>			-			-		-	-		-	-
<b>5</b>	<b>Profit before tax (3-4)</b>	<b>688.67</b>	<b>157.65</b>	<b>182.91</b>	<b>862.94</b>	<b>109.83</b>	<b>106.36</b>	<b>265.72</b>	<b>409.70</b>	<b>52.10</b>	<b>1,619.03</b>	<b>178.05</b>	<b>241.57</b>
<b>6</b>	<b>Tax expense</b>												
	(a) Current tax	172.17	-	-	215.74	-	48.86	172.17	43.57	-	215.74	0.21	116.10
	(b) Deferred tax expense	-	-										
<b>7</b>	<b>Profit for the period/ year (5-6)</b>	<b>516.50</b>	<b>157.65</b>	<b>182.91</b>	<b>647.20</b>	<b>109.83</b>	<b>57.50</b>	<b>93.55</b>	<b>366.13</b>	<b>52.10</b>	<b>1,403.29</b>	<b>177.84</b>	<b>125.47</b>
<b>8</b>	<b>Other comprehensive income (net of taxes)</b>												
	(a) Items that will not be reclassified to profit or loss												
	(i) Re-measurement losses on defined benefit plans	-	-	-	-	-	4.99	-	-				4.99
	(ii) Net gain on fair valuation of investments in equity instruments	(82.74)	308.45	150.76	144.49	(15.62)	(276.84)	212.95	844.58	1,003.86	881.37	756.16	1,515.39
	(iii) Gain on Exchange Fluctuation	161.43	29.51	5.10	198.28	79.12	101.47	161.43	29.51	5.10	198.28	79.12	101.47
	Income tax on above items	(22.91)	(98.41)	(45.39)	(99.81)	(18.49)	49.61	(22.91)	(98.41)	(45.39)	(99.81)	(18.49)	49.61
	(b) Items that will be reclassified to profit or loss			-	-	-	-	-	-	-			
	(i) Exchange differences in translating the financial statements of a foreign operation			-	-	-	-	158.59	(3.42)	4.16	160.32	36.89	57.23
<b>9</b>	<b>Total comprehensive income (8+9)</b>	<b>572.28</b>	<b>397.20</b>	<b>293.38</b>	<b>890.16</b>	<b>154.84</b>	<b>(63.27)</b>	<b>603.61</b>	<b>1,138.39</b>	<b>1,019.83</b>	<b>2,543.45</b>	<b>1,031.52</b>	<b>1,854.16</b>
<b>10</b>	<b>Paid-up equity share capital (Face value of ₹10 per share)</b>	<b>1,477.36</b>	<b>1,477.36</b>	<b>1,477.36</b>	<b>1,477.36</b>	<b>1,477.36</b>	<b>1,477.36</b>	<b>1,477.36</b>	<b>1,477.36</b>	<b>1,477.36</b>	<b>1,477.36</b>	<b>1,477.36</b>	<b>1,477.36</b>
<b>11</b>	<b>Other equity</b>						4,019.60						7,346.18
<b>12</b>	<b>Earnings per share (of ₹10 each) (In absolute ₹ terms)</b>												
	(a) Basic	3.50	1.07	1.24	4.38	0.74	0.39	0.63	2.48	0.35	9.51	1.20	0.85
	(b) Diluted	3.50	1.07	1.24	4.38	0.74	0.39	0.63	2.48	0.35	9.51	1.20	0.85

See accompanying notes to the financial results

## NOTES:

1 The above unaudited standalone results were reviewed by the Audit Committee of the Board and approved by the Board of Directors of the Company at their meeting held on 14 February 2025.

The Board of Directors of Softsol India Limited ("SIL" or "Demerged Company") had approved a Scheme of Arrangement for the demerger of its manufacturing business into Covance Softsol Limited ("CSL" or "Resulting Entity") in their meeting held on August 14, 2023. The appointed date for the demerger is April 1, 2023. The Hon'ble National Company Law Tribunal ("NCLT") granted requisite approval for the scheme. The certified true copy of the NCLT order, along with the sanctioned scheme, was filed by both companies with the Registrar of Companies on September 26, 2024. Consequently, the scheme became effective from September 26, 2024. In line with the accounting requirements of Appendix A to Ind AS 10 ("Distribution of Non-cash Assets to Owners"), the investment made by Softsol India Limited in Covance Softsol Limited has been cancelled as per the scheme of demerger, resulting in Covance Softsol Limited becoming a separate entity and ceasing to be a wholly owned subsidiary.

3 The Company has a single business segment namely "Information Technology"

4 Figures of the previous period have been regrouped wherever considered necessary to conform to current period classification.

For Covance Softsol Limited