

**Newgen Software Technologies Limited**

CIN: L72200DL1992PLC049074, Registered Office: E-44/13, Okhla Phase II, New Delhi 110020, India
Tel: +91 11 46533200, 26384060, 26384146 Fax: +91 11 26383963

Date: 20th January 2026

BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001	National Stock Exchange of India Limited Exchange Plaza, Plot No. C/1, G Block, Bandra- Kurla Complex Bandra (E), Mumbai – 400051
Ref.: Newgen Software Technologies Limited (NEWGEN/INE619B01017) Scrip Code – 540900	Ref.: Newgen Software Technologies Limited (NEWGEN/INE619B01017)

Sub.: Outcome of the Board Meeting held on 20th January 2026

Ref.: Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) - Unaudited Standalone and Consolidated Financial Results for the quarter and nine months ended 31st December 2025.

Dear Sir/ Ma'am,

This is to inform you that the Board of Directors of the Company at its meeting held today i.e. Tuesday, 20th January 2026 which commenced at 01:23 pm and concluded at 01:33 pm has inter-alia:

Financial Results

1. Approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended 31st December 2025. Accordingly, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the abovementioned Financial Results along with Limited review reports as “Annexure-I.

The above information will be made available on the Company's website at <https://newgensoft.com>.

This is for your kind information and record.

Thanking you.

For Newgen Software Technologies Limited

**Aman Mourya
Company Secretary & Head Legal**

Encl.: a/a

Walker Chandiok & Co LLP

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Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date 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 of Newgen Software Technologies Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Newgen Software Technologies Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), (refer Annexure 1 for the list of subsidiaries included in the Statement) for the quarter ended 31 December 2025 and the consolidated year to date results for the period 1 April 2025 to 31 December 2025, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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. 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 the Standards on Auditing specified under section 143(10) of the Act, 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.



Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennai, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Walker Chandiok & Co LLP is registered with limited liability with identification number AAC-2085 and its registered office at L-41 Connaught Circus, New Delhi, 110001, India

Walker Chandiok & Co LLP

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Cont'd)

4. Based on our review conducted and procedures performed as stated in paragraph 3 above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Walker Chandiok & Co LLP

Chartered Accountants

Firm Registration No: 001076N/N500013



Ankit Mehra
Partner
Membership No. 507429
UDIN: 265074291CIPXK1500



Place New Delhi
Date 20 January 2026

Walker Chandiok & Co LLP

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Cont'd)

Annexure 1

List of entities included in the Statement

1. Newgen Software, Inc.
2. Newgen Computers Technologies Limited
3. Newgen Software Technologies PTE. Ltd.
4. Newgen Software Technologies (UK) Limited
5. Newgen Software Technologies Canada, Ltd.
6. Newgen Software Technologies Pty Ltd
7. Newgen Software Technologies L.L.C.
8. Newgen Software Technologies Company Limited



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Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date 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 of Newgen Software Technologies Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Newgen Software Technologies Limited ('the Company') for the quarter ended 31 December 2025 and the year to date results for the period 1 April 2025 to 31 December 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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. 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 the Standards on Auditing specified under section 143(10) of the Act, 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.



Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennai, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

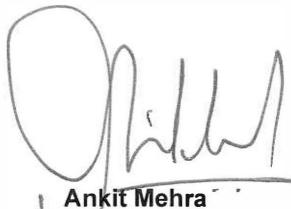
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Walker Chandiok & Co LLP

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Cont'd)

4. Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013



Ankit Mehra
Partner
Membership No. 507429
UDIN: 26507429BFWMDG2483

Place: New Delhi
Date: 20 January 2026



Statement of Consolidated Financial Results of Newgen Software Technologies Limited for the quarter and nine months ended 31 December 2025						
Particulars		Quarter ended			(Amount in Rupees lakhs)	
		31 December 2025 (Unaudited)	30 September 2025 (Unaudited)	31 December 2024 (Unaudited)	31 December 2025 (Unaudited)	31 December 2024 (Unaudited)
I	Income					
	Revenue from operations	40,027.75	40,079.35	38,111.26	1,12,172.73	1,05,698.94
	Other income	2,004.95	1,322.30	837.69	6,265.96	4,945.76
	Total income	42,032.70	41,401.65	38,948.95	1,18,438.69	1,10,644.70
II	Expenses					
	Employee benefits expenses	18,935.81	18,860.13	18,824.68	55,947.09	54,695.86
	Finance costs	207.96	118.23	140.47	448.23	335.93
	Depreciation and amortisation expenses	906.40	910.48	866.31	2,722.82	2,439.60
	Other expenses	10,467.44	10,979.27	8,454.42	30,861.24	27,103.64
	Total expenses	30,517.61	30,868.11	28,285.88	89,979.38	84,575.03
III	Profit before exceptional item and tax					
IV	Exceptional item					
	Impact of Labour Codes (Refer note 4)	3,509.78	-	-	3,509.78	-
V	Profit before tax	8,005.31	10,533.54	10,663.07	24,949.53	26,069.67
VI	Tax expense					
	Current tax	2,720.84	2,681.53	2,676.94	6,921.62	6,548.70
	Deferred tax credit	(997.04)	(322.23)	(914.04)	(1,399.90)	(1,169.35)
	Total tax expense	1,723.80	2,359.30	1,762.90	5,521.72	5,379.35
VII	Net profit for the period / year	6,281.51	8,174.24	8,900.17	19,427.81	20,690.32
VIII	Other comprehensive income for the period / year					
	Items that will not be reclassified subsequently to profit or loss					
	Re-measurement gain/(losses) on defined benefit plans	267.45	(27.38)	(75.76)	212.69	(303.01)
	Income tax relating to items that will not be reclassified to profit or loss	(93.45)	9.56	26.47	(74.32)	105.88
	Net other comprehensive income not to be reclassified subsequently to profit or loss	174.00	(17.82)	(49.29)	138.37	(197.13)
	Items that will be reclassified subsequently to profit or loss					
	Debt instruments through other comprehensive income - net change in fair value	(30.36)	(18.66)	(57.81)	(68.96)	(111.60)
	Income tax relating to items that will be reclassified to profit or loss	7.08	4.34	13.47	16.07	26.00
	Exchange differences on translation of foreign operations	376.07	709.78	81.07	1,421.23	444.46
	Net other comprehensive income to be reclassified subsequently to profit or loss	352.79	695.46	36.73	1,368.34	358.86
	Other comprehensive income for the period / year, net of income tax	526.79	677.64	(12.56)	1,506.71	161.73
IX	Total comprehensive income for the period / year	6,808.30	8,851.88	8,887.61	20,934.52	20,852.05
X	Profit for the period / year attributable to					
	Shareholders of the Company	6,281.51	8,174.24	8,900.17	19,427.81	20,690.32
	Non-controlling interest	-	-	-	-	-
XI	Other comprehensive income for the period / year attributable to	6,281.51	8,174.24	8,900.17	19,427.81	20,690.32
	Shareholders of the Company	526.79	677.64	(12.56)	1,506.71	161.73
	Non-controlling interest	-	-	-	-	-
XII	Total comprehensive income for the period / year attributable to	526.79	677.64	(12.56)	1,506.71	161.73
	Shareholders of the Company	6,808.30	8,851.88	8,887.61	20,934.52	20,852.05
	Non-controlling interest	-	-	-	-	-
XIII	Paid up equity share capital (face value Rs. 10 each)	14,078.82	14,068.80	13,995.54	14,078.82	13,995.54
XIV	Other equity					
	Earnings per equity share of Rs. 10 each (not annualised, except for the year end)					
	Basic (in Rs.)	4.46	5.82	6.36	13.83	14.79
	Diluted (in Rs.)	4.37	5.69	6.16	13.51	14.31
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Software Technologies Limited
★ Newgen

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WALKER CHANDIOK & CO.
★ CHARTERED ACCO

Statement of Standalone Financial Results of Newgen Software Technologies Limited
for the quarter and nine months ended 31 December 2025

Particulars		Quarter ended			Nine months ended		(Amount in Rupees lakhs)
		31 December 2025 (Unaudited)	30 September 2025 (Unaudited)	31 December 2024 (Unaudited)	31 December 2025 (Unaudited)	31 December 2024 (Unaudited)	31 March 2025 (Audited)
I	Income						
	Revenue from operations	35,522.29	36,618.07	34,634.16	1,00,197.52	96,038.50	1,35,435.39
	Other income	1,739.99	1,024.49	594.87	6,245.70	4,646.29	5,967.66
	Total income	37,262.28	37,642.56	35,229.03	1,06,443.22	1,00,684.79	1,41,403.05
II	Expenses						
	Employee benefits expenses	15,276.54	15,310.73	15,720.82	45,062.65	45,796.37	61,654.47
	Finance costs	199.37	111.04	134.58	427.00	317.16	452.80
	Depreciation and amortisation expenses	844.62	849.56	807.90	2,540.77	2,263.01	3,067.26
	Other expenses	10,333.03	11,540.76	8,643.49	31,851.52	28,233.03	38,925.71
	Total expenses	26,653.56	27,812.09	25,306.79	79,881.94	76,609.57	1,04,100.24
III	Profit before exceptional item and tax	10,608.72	9,830.47	9,922.24	26,561.28	24,075.22	37,302.81
IV	Exceptional item						
	Impact of Labour Codes (Refer note 4)	3,509.78	-	-	3,509.78	-	-
V	Profit before tax	7,098.94	9,830.47	9,922.24	23,051.50	24,075.22	37,302.81
VI	Tax expense						
	Current tax	2,386.83	2,426.57	2,449.72	6,093.05	5,999.00	9,062.27
	Deferred tax credit	(932.63)	(265.24)	(897.47)	(1,224.87)	(1,119.22)	(1,086.75)
	Total tax expense	1,454.20	2,161.33	1,552.25	4,868.18	4,879.78	7,975.52
VII	Net profit for the period / year	5,644.74	7,669.14	8,369.99	18,183.32	19,195.44	29,327.29
VIII	Other comprehensive income for the period/year						
	Items that will not be reclassified subsequently to profit or loss						
	Re-measurement gain/(losses) on defined benefit plans	267.45	(27.38)	(75.76)	212.69	(303.01)	(109.52)
	Income tax relating to items that will not be reclassified to profit or loss	(93.45)	9.56	26.47	(74.32)	105.88	38.27
	Net other comprehensive income not to be reclassified subsequently to profit or loss	174.00	(17.82)	(49.29)	138.37	(197.13)	(71.25)
	Items that will be reclassified subsequently to profit or loss						
	Debt instruments through other comprehensive income - net change in fair value	(30.36)	(18.66)	(57.81)	(68.96)	(111.60)	(151.35)
	Income tax relating to items that will be reclassified to profit or loss	7.08	4.34	13.47	16.07	26.00	35.26
	Net other comprehensive income to be reclassified subsequently to profit or loss	(23.28)	(14.32)	(44.34)	(52.89)	(85.60)	(116.09)
	Other comprehensive income for the period / year, net of income tax	150.72	(32.14)	(93.63)	85.48	(282.73)	(187.34)
IX	Total comprehensive income for the period / year	5,795.46	7,637.00	8,276.36	18,268.80	18,912.71	29,139.95
X	Paid up equity share capital (face value Rs. 10 each)	14,078.82	14,068.80	13,995.54	14,078.82	13,995.54	14,021.30
XI	Other equity						
XII	Earnings per equity share of Rs. 10 each (not annualised, except for the year end)						
	Basic (in Rs.)	4.01	5.47	5.98	12.95	13.73	20.96
	Diluted (in Rs.)	3.92	5.34	5.79	12.64	13.28	20.37

Newgen Software Technologies Limited

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WALKER CHANDOK & CO. LLP
CHARTERED ACCOUNTANTS

Segment Reporting (consolidated) :						
Particulars		Quarter ended			Nine months ended	
		31 December 2025 (Unaudited)	30 September 2025 (Unaudited)	31 December 2024 (Unaudited)	31 December 2025 (Unaudited)	31 December 2024 (Unaudited)
I	Revenue by geographical segment					
	India	11,540.84	11,782.94	12,201.26	32,858.57	32,504.74
	EMEA	12,366.24	12,453.30	11,894.79	35,156.64	34,267.89
	APAC	6,532.14	6,345.01	6,080.61	17,867.93	16,127.40
	USA	9,588.53	9,498.10	7,934.60	26,289.59	22,798.91
	Total	40,027.75	40,079.35	38,111.26	1,12,172.73	1,05,698.94
	Less: Inter-segment revenue	-	-	-	-	-
	Revenue from operations	40,027.75	40,079.35	38,111.26	1,12,172.73	1,05,698.94
II	Segment profit/(loss) before tax					
	India	1,884.93	1,785.15	1,814.05	4,683.00	4,486.49
	EMEA	4,149.39	3,500.72	4,568.31	9,332.04	9,945.52
	APAC	2,129.53	2,093.43	2,739.01	5,059.08	5,322.50
	USA	2,566.34	2,969.92	1,766.94	6,531.35	4,308.96
	Total	10,730.19	10,349.22	10,888.31	25,605.47	24,063.47
	Add: Other income	2,004.95	1,322.30	837.69	6,265.96	4,945.76
	Less: Unallocated expenditure*	4,729.83	1,137.98	1,062.93	6,921.90	2,939.56
	Profit before tax	8,005.31	10,533.54	10,663.07	24,949.53	26,069.67
	Less: Tax expense	1,723.80	2,359.30	1,762.90	5,521.72	5,379.35
	Net profit after taxes	6,281.51	8,174.24	8,900.17	19,427.81	20,690.32
III	Segment assets					
	India	27,827.39	28,179.37	22,784.91	27,827.39	22,784.91
	EMEA	26,599.95	23,725.98	23,690.66	26,599.95	23,690.66
	APAC	12,937.20	12,127.05	11,013.28	12,937.20	11,013.28
	USA	24,533.67	23,978.21	18,312.49	24,533.67	18,312.49
	Total	91,898.21	88,010.61	75,801.34	91,898.21	75,801.34
	Add: Unallocated assets	1,23,845.28	1,19,136.35	1,05,181.21	1,23,845.28	1,05,181.21
	Total assets	2,15,743.49	2,07,146.96	1,80,982.55	2,15,743.49	1,80,982.55
IV	Segment liabilities					
	India	14,657.80	14,070.82	11,875.60	14,657.80	11,875.60
	EMEA	11,067.09	10,818.92	7,890.20	11,067.09	7,890.20
	APAC	6,081.81	6,418.71	4,784.96	6,081.81	4,784.96
	USA	11,822.02	9,508.34	7,647.38	11,822.02	7,647.38
	Total	43,628.72	40,816.79	32,198.14	43,628.72	32,198.14
	Add: Unallocated liabilities	6,086.00	7,064.75	9,156.76	6,086.00	9,156.76
	Total liabilities	49,714.72	47,881.54	41,354.90	49,714.72	41,354.90

Note :-

a) Unallocated assets, liabilities, revenue and expenses :

Certain assets, liabilities, revenue and expenses are not specifically allocable to individual segments as the underlying services are used interchangeably. The Company believes that it is not practicable to provide segment disclosures relating to such assets, liabilities, revenue and expenses and accordingly such assets, liabilities, revenue and expenses are separately disclosed as 'unallocated'.

*All expenses which are not attributable or allocable to segments or are non-recurring in nature have been disclosed as unallocable expenses. During the quarter and nine months ended 31 December 2025, unallocated expenditure includes impact of labour codes amounting to INR 3,509.78 lakhs.





Segment Reporting (standalone) :

(Amount in Rupees lakhs)

Particulars		Quarter ended			Nine months ended		Year ended
		31 December 2025 (Unaudited)	30 September 2025 (Unaudited)	31 December 2024 (Unaudited)	31 December 2025 (Unaudited)	31 December 2024 (Unaudited)	31 March 2025 (Audited)
I	Revenue by geographical segment						
	India	11,540.84	11,782.94	12,201.26	32,858.57	32,504.74	45,868.41
	EMEA	11,245.70	11,828.17	11,098.74	32,496.55	32,227.81	44,865.87
	APAC	5,657.22	5,365.99	5,129.27	15,151.42	14,012.82	20,625.16
	USA	7,078.53	7,640.97	6,204.89	19,690.98	17,293.13	24,075.95
	Total	35,522.29	36,618.07	34,634.16	1,00,197.52	96,038.50	1,35,435.39
	Less: Inter-segment revenue	-	-	-	-	-	-
II	Revenue from operations	35,522.29	36,618.07	34,634.16	1,00,197.52	96,038.50	1,35,435.39
	Segment profit/(loss) before tax						
	India	1,883.05	1,783.38	1,812.41	4,677.44	4,481.55	7,216.62
	EMEA	4,071.81	3,427.27	4,471.91	8,966.52	9,610.34	14,403.24
	APAC	2,048.05	2,124.77	2,634.08	4,813.97	4,967.70	7,624.37
	USA	2,085.87	2,608.54	1,471.91	5,269.77	3,308.90	6,086.29
	Total	10,088.78	9,943.96	10,390.31	23,727.70	22,368.49	35,330.52
III	Add: Other income	1,739.99	1,024.49	594.87	6,245.70	4,646.29	5,967.66
	Less: Unallocated expenditure*	4,729.83	1,137.98	1,062.94	6,921.90	2,939.56	3,995.37
	Profit before tax	7,098.94	9,830.47	9,922.24	23,051.50	24,075.22	37,302.81
	Less: Tax expense	1,454.20	2,161.33	1,552.25	4,868.18	4,879.78	7,975.52
	Net profit after taxes	5,644.74	7,669.14	8,369.99	18,183.32	19,195.44	29,327.29
	Segment assets						
	India	27,790.08	28,143.77	22,751.85	27,790.08	22,751.85	25,665.53
IV	EMEA	22,059.95	20,006.79	21,950.52	22,059.95	21,950.52	26,902.26
	APAC	7,656.38	6,951.63	6,970.23	7,656.38	6,970.23	8,338.63
	USA	7,817.58	10,136.65	7,837.12	7,817.58	7,837.12	8,177.27
	Total	65,323.99	65,238.84	59,509.72	65,323.99	59,509.72	69,083.69
	Add: Unallocated assets	1,23,845.28	1,19,136.35	1,05,181.21	1,23,845.28	1,05,181.21	1,15,037.48
	Total assets	1,89,169.27	1,84,375.19	1,64,690.93	1,89,169.27	1,64,690.93	1,84,121.17
	Segment liabilities						
V	India	14,657.98	14,071.92	11,878.17	14,657.98	11,878.17	11,768.04
	EMEA	8,239.95	8,652.88	6,903.05	8,239.95	6,903.05	11,751.21
	APAC	3,838.87	4,098.06	2,976.94	3,838.87	2,976.94	4,396.50
	USA	3,315.89	3,207.51	3,681.52	3,315.89	3,681.52	3,610.37
	Total	30,052.69	30,030.37	25,439.68	30,052.69	25,439.68	31,526.12
	Add: Unallocated liabilities	6,086.00	7,064.75	9,156.76	6,086.00	9,156.76	11,284.40
	Total liabilities	36,138.69	37,095.12	34,596.44	36,138.69	34,596.44	42,810.52

Note :-
a) Unallocated assets, liabilities, revenue and expenses:

Certain assets, liabilities, revenue and expenses are not specifically allocable to individual segments as the underlying services are used interchangeably. The Company believes that it is not practicable to provide segment disclosures relating to such assets, liabilities, revenue and expenses and accordingly such assets, liabilities, revenue and expenses are separately disclosed as 'unallocated'.

*All expenses which are not attributable or allocable to segments or are non-recurring in nature have been disclosed as unallocable expenses. During the quarter and nine months ended 31 December 2025, unallocated expenditure includes impact of labour codes amounting to INR 3,509.78 lakhs.




**Statement of Standalone and Consolidated Financial Results of Newgen Software Technologies Limited
for the quarter and nine months ended 31 December 2025**

Notes:

- 1 The above financial results for the quarter and nine months ended 31 December 2025 were reviewed by the Audit Committee in the meeting held on 20 January 2026 and approved by the Board of Directors in their meeting held on 20 January 2026. Standalone and Consolidated financial results of the Company for the quarter and nine months ended 31 December 2025 are prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and relevant rules thereunder. The company has complied with the guidelines issued by Securities & Exchange Board of India (SEBI) to the extent applicable.
- 2 The auditors have carried out limited review of Standalone and Consolidated results of the Company for the quarter and nine months ended 31 December 2025. There are no modifications in the Auditor's review report on these financial results.
- 3 The Board of Directors in their meeting held on 2 May 2025 recommended a dividend of INR 5.00 per equity share for the financial year ended 31 March 2025 which was approved by the shareholder at the Annual General Meeting held on 25 July 2025. The dividend was paid on 1 August 2025.
- 4 On 21 November 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental impact of these changes on the basis of expert involved and the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact as "Impact of Labour Codes" under "Exceptional Items" in the statement of consolidated and standalone financial results for the quarter and nine months ended 31 December 2025. The incremental impact consisting of gratuity of INR 2,626.41 Lakhs and long-term compensated absences of INR 883.37 Lakhs primarily arises due to change in wage definition. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- 5 Previous periods/years figures have been regrouped/reclassified wherever necessary to correspond with the current period/year classification/disclosure, which are not considered material to these financial results.

*For and on behalf of the Board of Directors of
Newgen Software Technologies Limited*


T. S. Varadarajan
Whole Time Director
DIN: 00263115

Place: New Delhi
Date: 20 January 2026

