

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 Streel Mumbai-400 001 Maharashtra. INDIA

Scrip Code: 543917

Symbol: SIGMA

Dear Sir/Madam,

Sub:-Statement of deviation(s) or variation(s) in use of Public Issue (IPO) proceeds for the Quarter and Nine Month ended December 31, 2024

With reference to the above captioned subject, please find enclosed herewith the Statement of deviation(s) or variation(s) pursuant to Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for quarter and Nine Month ended December 31, 2024 which has been duly reviewed by the Audit Committee of the Company at its meeting held 13th February, 2025.

It is to be noted that the Company has taken the approval of Shareholders by Special Resolution passed on September 19, 2022 at 12th Annual General Meeting to vary the objects of IPO of the Company for the unutilized amount, as detailed herein transferring to General Corporate Purpose:-

Amount in Lakhs

Date: 13th February, 2025

Sr. No.	Object of Issue	Un-Utilized Amount
1	Public Issue Expenses	31.57

Further there is no variation in the utilized amount of Rs.265.45 Lakhs as reported in previous quarter i.e. September 30, 2024 relating to Investment in Subsidiary, Public Issue Expenses and General Corporate Purpose along with the unutilized amount allocated for the General Corporate Purpose.

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 Ratilal Parikh Managing Director DIN:-03019773

Encl.-A/a







Statement of Deviation / Variation in utilisation of funds raised Sigma Solve Limited Name of listed Entity Sigma Solve Limited Public Issues Name of listed Entity Sigma Solve Limited 965.45 Report file domains Intervention 15.10.200 Amountion Raised(Rs.) 0.95.45 Report file domains 0.95.45 Amountion Raised Rs.) 0.95.45 Amountion Raised Rs.) 0.95.45 Amountion Raised Rs.) 0.95.45 Amountion Raised Rs.) Not opticable Nonitoring Agency Not opticable Not opticable Not optical Amount of Explanation for the Deviation / Variation None <t< th=""><th>Index raised Sigma Solve Limited Public Issues 15-10-2020 15-10-2020 15-10-2020 15-10-2020 15-10-2020 15-10-2020 15-10-2020 15-10-2020 15-10-2020 15-10-2020 15-10-2020 15-10-2020 15-10-2020 15-10-2020 15-10-2020 15-10-2020 15-10-2020 10-009-2022 11-009-2022 11-009-2022 11-009-2022 11-009-2022 11-009-2022 11-009-2022 11-009-2022 11-009-2022 11-009-2022 11-009-2022 11-009-2022 11-009-2022 11-009-2022 11-009-2022 11-009-2022 11-009-2022 11-009-2022 11-000 11-000 12-000 12-000 12-000 12-000 12-000 12-000 12-000 12-000 12-000 12-000 12-000 12-0000 12-0000 <</th><th>Index raised Sigma Solve Limited Public Issues 15-10-2020 495.45 December 31, 2024 Not Applicable Yes 19.09-2022 The Unutilized Amount of Public Issue Expense to be Utilized Amount of Public Issue Expense to be Utilized an Amount available In Ves None Modified Object, if any Manuatic Manuatic Manuatic Manuatic Manuatic Manuatic Manuatic Manuatic Manuatic Manuatic</th><th></th><th></th><th></th><th></th><th></th><th>(Amo</th><th>(Amount In Lakhs)</th></t<>	Index raised Sigma Solve Limited Public Issues 15-10-2020 15-10-2020 15-10-2020 15-10-2020 15-10-2020 15-10-2020 15-10-2020 15-10-2020 15-10-2020 15-10-2020 15-10-2020 15-10-2020 15-10-2020 15-10-2020 15-10-2020 15-10-2020 15-10-2020 10-009-2022 11-009-2022 11-009-2022 11-009-2022 11-009-2022 11-009-2022 11-009-2022 11-009-2022 11-009-2022 11-009-2022 11-009-2022 11-009-2022 11-009-2022 11-009-2022 11-009-2022 11-009-2022 11-009-2022 11-009-2022 11-000 11-000 12-000 12-000 12-000 12-000 12-000 12-000 12-000 12-000 12-000 12-000 12-000 12-0000 12-0000 <	Index raised Sigma Solve Limited Public Issues 15-10-2020 495.45 December 31, 2024 Not Applicable Yes 19.09-2022 The Unutilized Amount of Public Issue Expense to be Utilized Amount of Public Issue Expense to be Utilized an Amount available In Ves None Modified Object, if any Manuatic						(Amo	(Amount In Lakhs)
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Investment in Subsidiary NA 70.00 NA 70.00 NI NI General Corporate Purpose NA 120.00 NA 120.00 NI Public Issue Expenses General Corporate Purpose 75.45 NA 75.45 31.57 Public Issue Expenses Total 265.45 31.57	y NA 70.00 NA 70.00 NI NI ose NA 120.00 NA 120.00 NI NI ose Seneral Corporate Purpose 75.45 NA 72.45 31.57 I I 495.45 N 265.45 31.57 I I	y NA 70.00 NA 75.45 NA 75.45<		NA	230.00	NA	lin	Nil	None
General Corporate Purpose NA 120.00 NA 120.00 NI Public Issue Expenses General Corporate Purpose 75.45 NA 75.45 31.57 Public Issue Expenses 495.45 NA 75.45 31.57 1.57	ose NA 120.00 NA 120.00 Nil Nil General Corporate Purpose 75.45 NA 75.45 31.57 1 I 495.45 265.45 31.57 31.57 1	ose NA 120.00 NA 75.45 NA		NA	70.00	NA	70.00	Nil .	None
Public Issue Expenses General Corporate Purpose 75.45 NA 75.45 31.57 Total 495.45 265.45 31.57 1	General Corporate Purpose 75.45 NA 75.45 31.57 I 495.45 265.45 31.57 1	General Corporate Purpose 75.45 NA 75.45 I 495.45 265.45 265.45		NA	120.00	NA	120.00	Nil	None
495.45 265.45	495.45 265.45	l 495.45 265.45	Public Issue Expenses		75.45	NA	75.45	31.57	None
	Deviation or variation could mean:		Total		495.45		265.45	31.57	

Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc. (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
 (c) Change in terms of a contract referred to in the fund-raising dominant is more and intermediate in terms.

For, Sigma Solve Limited Poded Rk

Prakash Ratilal Parikh Managing Director DIN:-03019773

Place:- Ahmedabad Date:- 13.02.2025

AHMEDABAD