INTRASOFT TECHNOLOGIES LIMITED

Regd Off: 502A, Prathamesh, Raghuvanshi Mills Compound, Senapati Bapat Marg, Lower Parel, Mumbai 400 013. CIN : L24133MH1996PLC197857
Tel : 91-22-4004-0008, Fax : 91-22-2490-3123, Email : intrasoft@itlindia.com, Website : www.itlindia.com

Statement of Unaudited Consolidated Financial Results for the quarter and half year ended 30 September 2026

(₹ in lacs)

Sl. No.	Particulars	For the quarter ended			For the half-year ended		Year ended
		30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
I	Revenue from operations	14,375.05	13,963.30	13,251.45	28,338.35	26,150.57	53,421.98
II	Other income	16.75	33.45	5.83	50.20	13.87	39.63
III	**Total income (I+II)**	**14,391.80**	**13,996.75**	**13,257.28**	**28,388.55**	**26,164.44**	**53,461.61**
	Expenses						
	(a) Cost of goods sold	9,231.67	8,984.04	8,505.64	18,215.71	16,733.04	34,247.66
	(b) Shipping and handling expenses	2,314.76	2,137.79	2,042.98	4,452.55	3,994.84	8,253.89
	(c) Sales and marketing expenses	2,108.91	2,061.16	1,967.24	4,170.07	3,860.64	7,957.27
	(d) Employee benefit expenses	146.02	145.83	148.73	291.85	303.17	619.77
	(e) Finance costs	44.30	38.85	24.56	83.15	57.89	115.22
	(f) Depreciation and amortisation expense	31.53	15.40	17.54	46.93	35.52	68.42
	(g) Other expenses	111.66	145.19	181.80	256.85	371.69	665.11
IV	**Total expenses**	**13,988.85**	**13,528.26**	**12,888.49**	**27,517.11**	**25,356.79**	**51,927.34**
V	**Profit before tax (III-IV)**	**402.95**	**468.49**	**368.79**	**871.44**	**807.65**	**1,534.27**
VI	**Tax expense**						
	(a) Current tax	12.77	10.95	11.70	23.72	21.06	50.68
	(b) Deferred tax (includes reversal/utilisation of MAT Credit)	13.82	3.02	19.54	16.84	39.01	159.63
	(c) Income tax for earlier years	(0.52)	-	(3.66)	(0.52)	(3.66)	(3.74)
		26.07	**13.97**	**27.58**	**40.04**	**56.41**	**206.57**
VII	**Profit for the period (V-VI)**	**376.88**	**454.52**	**341.21**	**831.40**	**751.24**	**1,327.70**
VIII	**Other Comprehensive Income (net of tax)**						
	i. Items that will not be reclassified subsequently to Profit or Loss						
	Remeasurement benefit of post employment defined benefit obligations	1.08	1.08	(1.50)	2.16	(3.00)	4.31
	Income tax effect on above	(0.27)	(0.27)	0.41	(0.54)	0.83	(1.20)
	ii. Items that will be reclassified subsequently to Profit or Loss						
	Gain/(loss) on fair value of investments in debt instruments through OCI	-	-	-	-	-	-
	Exchange differences on translation of financial statements of foreign operations	177.55	2,298.83	827.13	2,476.38	854.46	2,450.83
	Income tax effect on above	-	-	-	-	-	-
	Total Other Comprehensive Income for the period (net of tax)	**178.36**	**2,299.64**	**826.04**	**2,478.00**	**852.29**	**2,453.94**
IX	**Total Comprehensive Income for the period (VII+VIII)**	**555.24**	**2,754.16**	**1,167.25**	**3,309.40**	**1,603.53**	**3,781.64**
X	**Paid up equity share capital (face value of Rs 10 each, fully paid up)**	**1,631.17**	**1,631.17**	**1,631.17**	**1,631.17**	**1,631.17**	**1,631.17**
XI	**Other equity (excluding revaluation reserve)**						**24,999.95**
XII	**Earnings per equity share (EPS) (₹)**						
	Basic and diluted EPS	**2.31**	**2.79**	**2.09**	**5.10**	**4.61**	**8.14**

Notes:

1. The above results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 06, 2026. The financial results are in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013, read with the relevant Rules thereunder. **These results have been subjected to a limited review by the Statutory Auditors of the Company who have issued unmodified audit conclusion thereon.**
2. As of 30 September 2026, IntraSoft Technologies Group ("the Group") comprises the parent Company i.e. IntraSoft Technologies Limited and its five subsidiaries (including two step down subsidiaries).
3. Consolidated Statement of Assets and Liabilities and Cash Flows are attached in Annexure I and Annexure II respectively.
4. As per the requirement of IND AS 108 as notified under Companies (Indian Accounting Standards) Rules 2015 as specified under Section 133 of the Companies Act, no disclosure is required for Segment reporting as the Company is operating in single business segment of Internet based delivery of products and services.
5. Previous period figures have been re-grouped/re-classified wherever necessary, to conform to current period's classification.
6. The Consolidated financial results of the Company for the quarter and half year ended 30 September 2026 are available on the Company's website www.itlindia.com.

INTRASOFT TECHNOLOGIES LIMITED

For IntraSoft Technologies Limited

Arvind Kajaria
Managing Director
DIN: 00106901

Place: Kolkata
Dated : November 06, 2026

K.N. GUTGUTIA & CO. Chartered Accountants

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Consolidated Statement of Assets and Liabilities

(All amounts in ₹ lacs, unless otherwise stated)

Annexure I

Particulars	As at 30 September 2026 (Unaudited)	As at 31 March 2026 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	1,136.44	1,166.75
Other intangible assets	5.66	5.77
Other intangible assets under development	28,790.80	27,232.18
Financial assets		
(i) Other financial assets	4.09	4.09
Deferred tax assets (net)	1,521.55	1,529.46
Non-current tax assets	30.64	30.28
Other non-current assets	72.62	57.59
	31,561.80	**30,026.12**
Current assets		
Inventories	1,173.84	1,229.43
Financial assets		
(i) Investments	-	-
(ii) Trade receivables	490.94	459.79
(iii) Cash and cash equivalents	126.05	255.60
(iv) Other bank balances	228.08	211.82
(v) Loans	350.00	100.00
(vi) Other financial assets	19.75	8.86
Current tax assets (net)	4.79	5.68
Other current assets	13.96	17.39
	2,407.41	**2,288.57**
TOTAL ASSETS	**33,969.21**	**32,314.69**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,631.17	1,631.17
Other equity	26,109.77	24,999.95
	27,740.94	**26,631.12**
Liabilities		
Non-current liabilities		
Financial liabilities:		
(i) Borrowings	2,447.09	1,629.15
Provisions	28.82	43.78
Deferred tax liabilities (net)	1,897.66	1,871.79
Other non-current liabilities	88.51	89.51
	4,462.08	**3,634.23**
Current liabilities		
Financial liabilities		
(i) Borrowings	25.00	100.00
(ii) Trade payables		
-Due to micro and small enterprises	-	-
-Due to others	1,489.99	1,652.83
(iii) Other financial liabilities	184.57	262.84
Other current liabilities	21.23	25.06
Provisions	26.75	1.82
Current tax liabilities (net)	18.65	6.79
	1,766.19	**2,049.34**
TOTAL EQUITY AND LIABILITIES	**33,969.21**	**32,314.69**

INTRASOFT TECHNOLOGIES LIMITED

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Consolidated Statement of Cash flows

(All amounts in ₹ lacs, unless otherwise stated)

Annexure II

	Particulars	Half year ended Unaudited	
		30 September 2026	30 September 2025
A.	**Cash flow from operating activities**		
	Profit before tax	**871.44**	**807.65**
	Adjustments for:		
	Depreciation and amortisation expense	46.93	35.52
	Net loss/(profit) on disposal of property, plant and equipment	-	(1.30)
	Dividend income	-	-
	Net gain on sale of investments measured at FVTPL	-	(6.26)
	Net gain arising on remeasurement of investments measured at FVTPL	-	-
	Net loss on sale of bonds/NCDs	-	-
	Grant income	(1.00)	(1.00)
	Income from lease fee and others	-	-
	Finance costs	83.15	57.89
	Interest income	(15.46)	(5.31)
	Operating profit before working capital changes	**985.06**	**887.19**
	Adjustments for working capital changes:		
	Increase in trade receivables	(31.15)	(7.29)
	Decrease in inventories	55.59	399.24
	Increase in financial assets	81.29	1.67
	Decrease in other assets	(11.58)	(8.24)
	Decrease in provisions	(14.96)	3.00
	Decrease in financial liabilities	(78.24)	(279.95)
	Decrease in other liabilities	(4.82)	(4.61)
	Increase\Decrease in trade payables	(162.84)	72.50
	Cash generated from operating activities	**818.35**	**1,063.51**
	Income tax paid (net of refunds)	(10.54)	(46.42)
	Net cash generated from operating activities (A)	**807.81**	**1,017.09**
B.	**Cash flow from investing activities:**		
	Purchase of investments in MF/Bonds	-	-
	Sale of investments in MF/Bonds	-	336.69
	Purchase of property, plant and equipment	-	-
	Purchase of other intangible assets	(1,575.13)	(2,349.29)
	Proceeds from sale of property, plant and equipment	-	3.00
	Income from investment property	-	-
	Interest received	7.11	1.59
	Dividend received	-	-
	Loans Given	(250.00)	-
	Investment in fixed deposits (net)	-	31.10
	Net cash generated from/(used in) investing activities (B)	**(1,818.02)**	**(1,976.91)**
C.	**Cash flow from financing activities:**		
	Proceeds of long term borrowings	817.94	(139.17)
	Share issue expenses	(75.00)	-
	Dividend paid	-	-
	Interest paid	(83.18)	(55.52)
	Net cash used in financing activities (C)	**659.76**	**(194.69)**
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	**(350.45)**	**(1,154.51)**
	Cash and cash equivalents at the beginning of the year	255.60	390.80
	Effect of currency translation on cash and cash equivalents	220.90	912.29
	Cash and cash equivalents at the end of the period	**126.05**	**148.58**

a The above Consolidated Statement of Cash Flows has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind-AS)-7 - Statement of Cash Flows.

b **Cash and cash equivalents comprises of :**

(₹ in lacs)

Particulars	30 September 2026	30 September 2025
Balances with Scheduled Commercial Banks :		
- In current accounts	126.05	148.58
- Deposits of original maturity of less than 3 months	-	-
Closing cash and cash equivalents	**126.05**	**148.58**

INTRASOFT TECHNOLOGIES LIMITED

K.N. GUTGUTIA & CO. Chartered Accountants