

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, 2024						
(₹ in lacs)						
Sl. No.	Particulars	For the quarter ended			For the half year ended	
		30 September 2024	30 June 2024	30 September 2023	30 September 2024	31 March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income					
I	Revenue from operations	12,557.31	12,324.02	12,054.85	24,881.33	24,096.80
II	Other income	59.68	77.08	144.44	136.76	327.56
III	Total income (I+II)	12,616.99	12,401.10	12,199.29	25,018.09	24,424.36
	Expenses					
	(a) Cost of goods sold	7,935.75	7,730.61	7,517.01	15,666.36	15,008.71
	(b) Shipping and handling expenses	1,858.35	1,799.10	1,669.72	3,657.45	3,290.18
	(c) Sales and marketing expenses	1,867.48	1,810.95	1,668.81	3,678.43	3,299.14
	(d) Employee benefit expenses	234.54	269.59	400.59	504.13	878.50
	(e) Finance costs	31.69	160.60	297.52	192.29	585.93
	(f) Depreciation and amortisation expense	21.39	21.94	24.79	43.33	50.20
	(g) Other expenses	201.49	237.93	315.80	439.42	654.90
IV	Total expenses	12,150.69	12,030.72	11,894.24	24,181.41	23,767.56
V	Profit before tax (III-IV)	466.30	370.38	305.05	836.68	656.80
VI	Tax expense					
	(a) Current tax	19.70	-	12.56	19.70	32.75
	(b) Deferred tax (includes reversal/utilisation of MAT Credit)	67.52	(0.76)	47.34	66.76	101.63
	(c) Income tax for earlier years	(12.61)	-	0.03	(12.61)	0.03
VII	Profit for the period (V-VI)	74.61	(0.76)	59.93	73.85	134.41
VIII	Other Comprehensive Income (net of tax)	391.69	371.14	245.12	762.83	522.39
	i. Items that will not be reclassified subsequently to Profit or Loss					
	Remeasurement benefit of post employment defined benefit obligations	(1.92)	(1.93)	(4.15)	(3.85)	(8.32)
	Income tax effect on above	0.53	0.54	1.11	1.07	2.23
	ii. Items that will be reclassified subsequently to Profit or Loss					
	Gain/(loss) on fair value of investments in debt instruments through OCI	-	21.48	0.46	21.48	11.25
	Exchange differences on translation of financial statements of foreign operations	3.89	(45.39)	107.51	(41.50)	93.09
	Income tax effect on above	-	(5.98)	(0.13)	(5.98)	(3.13)
	Total Other Comprehensive Income for the period (net of tax)	2.50	(31.28)	104.80	(28.78)	95.12
IX	Total Comprehensive Income for the period (VII+VIII)	394.19	339.86	349.92	734.05	617.51
X	Paid up equity share capital (face value of Rs 10 each, fully paid up)	1,631.17	1,631.17	1,473.17	1,631.17	1,473.17
XI	Other equity (excluding revaluation reserve)					19,504.83
XII	Earnings per equity share (EPS) (₹)					
	Basic and diluted EPS	2.40	2.28	1.66	4.68	3.55
						6.61

Notes:

- 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 meetings held on November 13, 2024. 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 conclusions thereon.**
- As of 30 September 2024, IntraSoft Technologies Group ("the Group") comprises the parent Company i.e. IntraSoft Technologies Limited and its five subsidiaries (including two step down subsidiaries).
- Consolidated Statement of Assets and Liabilities and Cash Flows are attached in Annexure I and Annexure II respectively.
- 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.
- Previous period figures have been re-grouped/re-classified wherever necessary, to conform to current period's classification.
- The Consolidated financial results of the Company for the quarter and half year ended 30 September 2024 are available on the Company's website www.itlindia.com.

For IntraSoft Technologies Limited

Arvind Kajaria

Arvind Kajaria
Managing Director
DIN: 00106901

Place: Kolkata
Dated : November 13, 2024



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Consolidated Statement of Assets and Liabilities

(All amounts in ₹ lacs, unless otherwise stated)

Annexure I

Particulars	As at 30 September 2024	As at 31 March 2024
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	1,133.46	1,174.41
Investment property	143.25	144.67
Other intangible assets	6.13	6.35
Other intangible assets under development	19,651.73	17,951.84
Financial assets		
(i) Investments	-	1,249.71
(ii) Other financial assets	3.92	3.92
Deferred tax assets (net)	1,761.76	1,795.74
Non-current tax assets	30.93	26.63
Other non-current assets	69.67	75.88
	22,800.85	22,429.15
Current assets		
Inventories	3,107.62	8,650.18
Financial assets		
(i) Investments	591.69	7,416.80
(ii) Trade receivables	352.65	349.64
(iii) Cash and cash equivalents	564.42	192.03
(iv) Other bank balances	52.19	104.97
(v) Other financial assets	3.60	37.99
Current tax assets (net)	0.18	-
Other current assets	88.94	67.88
	4,761.29	16,819.49
TOTAL ASSETS	27,562.14	39,248.64
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,631.17	1,631.17
Other equity	20,235.25	19,504.83
	21,866.42	21,136.00
Liabilities		
Non-current liabilities		
Financial liabilities:		
(i) Borrowings	1,197.53	13,787.42
(ii) Other financial liabilities	2.43	3.52
Provisions	136.05	126.70
Deferred tax liabilities (net)	1,553.65	1,509.41
Other non-current liabilities	92.77	93.88
	2,982.43	15,520.93
Current liabilities		
Financial liabilities		
(i) Borrowings	159.72	152.63
(ii) Trade payables		
-Due to micro and small enterprises	-	-
-Due to others	1,759.76	1,452.97
(iii) Other financial liabilities	743.83	868.85
Other current liabilities	27.06	53.70
Provisions	1.88	4.43
Current tax liabilities (net)	21.04	59.13
	2,713.29	2,591.71
TOTAL EQUITY AND LIABILITIES	27,562.14	39,248.64



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Unaudited Consolidated Statement of Cash flows
(All amounts in ₹ lacs, unless otherwise stated)

Annexure II

Particulars	Half year ended	
	30 September 2024	30 September 2023
A. Cash flow from operating activities		
Profit before tax	836.68	656.80
Adjustments for:		
Depreciation and amortisation expense	43.33	50.20
Net loss on disposal of property, plant and equipment	0.72	0.05
Dividend income	(29.60)	(161.12)
Net gain on sale of investments measured at FVTPL	(22.08)	(15.89)
Net gain arising on remeasurement of investments measured at FVTPL	(9.53)	(73.17)
Net loss on sale of bonds/NCDs	25.13	-
Grant income	(1.00)	(1.00)
Income from lease fee and others	(9.15)	-
Finance costs	192.29	585.93
Interest income	(6.97)	(75.31)
Operating profit before working capital changes	1,019.82	966.49
Adjustments for working capital changes:		
Decrease/(increase) in trade receivables	(3.01)	63.13
Decrease/(increase) in inventories	5,542.56	(397.58)
Decrease in financial assets	1.67	6.58
Increase in other assets	(14.85)	(12.50)
Increase in provisions	2.95	6.41
Decrease in financial liabilities	(92.45)	(56.98)
Increase/(decrease) in other liabilities	(26.75)	3.21
Increase in trade payables	306.79	431.66
Cash generated from operating activities	6,736.73	1,010.42
Income tax paid (net of refunds)	(49.66)	(31.07)
Net cash generated from operating activities (A)	6,687.07	979.35
B. Cash flow from investing activities:		
Purchase of investments	(1,415.63)	(477.94)
Sale of investments	9,518.41	639.51
Purchase of property, plant and equipment	(26.36)	(0.57)
Purchase of other intangible assets	(1,699.89)	(1,278.31)
Proceeds from sale of property, plant and equipment	25.14	0.15
Income from investment property	9.15	-
Interest received	7.97	73.63
Dividend received	61.65	161.12
Investment in fixed deposits (net)	52.45	(0.71)
Net cash generated from/(used in) investing activities (B)	6,532.89	(883.12)
C. Cash flow from financing activities:		
Proceeds from long term borrowings	-	115.18
Repayment of long term borrowings	(12,583.46)	(48.84)
Share issue expenses	(3.63)	-
Dividend paid	(0.04)	-
Interest paid	(225.25)	(530.13)
Net cash used in financing activities (C)	(12,812.38)	(463.79)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	407.58	(367.56)
Cash and cash equivalents at the beginning of the period	192.03	414.83
Effect of currency translation on cash and cash equivalents	(35.19)	105.75
Cash and cash equivalents at the end of the period	564.42	153.02

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 2024	30 September 2023
Cash on hand	-	0.18
Balances with Scheduled Commercial Banks :		
- In current accounts	564.42	152.84
Closing cash and cash equivalents	564.42	153.02

