

INTRASOFT TECHNOLOGIES LIMITED

Regd Off: 502A, Prathamesh, Raghuvanshi Mills Compound, Senapati Bapat Marg, Lower Parcel, Mumbai 400 013, CIN: L24133MH1996PLC197857
Tel: 91-22-4604-0008, Fax: 91-22-2490-3123, Email: intrasoft@atindia.com, Website: www.atindia.com

Statement of Unaudited Consolidated Financial Results for the quarter and half year ended 30 September 2025

(₹ in lacs)

Sl. No.	Particulars	For the quarter ended			For the half-year ended		Year ended
		30 September 2025 (Unaudited)	30 June 2025 (Unaudited)	30 September 2024 (Unaudited)	30 September 2025 (Unaudited)	30 September 2024 (Unaudited)	31 March 2025 (Audited)
	Income						
I	Revenue from operations	13,251.45	12,899.12	12,557.31	26,150.57	24,881.33	50,719.37
II	Other income	5.83	8.04	59.68	13.87	136.76	141.13
III	Total income (I+II)	13,257.28	12,907.16	12,616.99	26,164.44	25,018.09	50,860.50
	Expenses						
	(a) Cost of goods sold	8,505.64	8,227.40	7,935.75	16,733.04	15,666.36	32,107.22
	(b) Shipping and handling expenses	2,042.98	1,951.86	1,858.35	3,994.84	3,657.45	7,544.35
	(c) Sales and marketing expenses	1,967.24	1,893.40	1,867.48	3,860.64	3,678.43	7,554.11
	(d) Employee benefit expenses	148.73	154.44	234.54	303.17	504.13	927.25
	(e) Finance costs	24.56	33.33	31.69	57.89	192.29	255.55
	(f) Depreciation and amortisation expense	17.54	17.98	21.39	35.52	43.33	85.38
	(g) Other expenses	181.80	189.89	201.49	371.69	439.42	829.95
IV	Total expenses	12,888.49	12,468.30	12,150.69	25,356.79	24,181.41	49,303.81
V	Profit before tax (III-IV)	368.79	438.86	466.30	807.65	836.68	1,556.69
VI	Tax expense						
	(a) Current tax	11.70	9.36	19.70	21.06	19.70	37.67
	(b) Deferred tax (includes reversal/utilisation of MAT Credit)	19.54	19.47	67.52	39.01	66.76	263.30
	(c) Income tax for earlier years	(3.66)	-	(12.61)	(3.66)	(12.61)	(12.78)
		27.58	28.83	74.61	56.41	73.85	288.19
VII	Profit for the period (V-VI)	341.21	410.03	391.69	751.24	762.83	1,268.50
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	(1.50)	(1.50)	(1.92)	(3.00)	(3.85)	(14.28)
	Income tax effect on above	0.41	0.42	0.53	0.83	1.07	3.97
	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	21.48
	Exchange differences on translation of financial statements of foreign operations	827.13	27.33	3.89	854.46	(41.50)	443.42
	Income tax effect on above	-	-	-	-	(5.98)	(5.98)
	Total Other Comprehensive Income for the period (net of tax)	826.04	26.25	2.50	852.29	(28.78)	448.61
IX	Total Comprehensive Income for the period (VII+VIII)	1,167.25	436.28	394.19	1,603.53	734.05	1,717.11
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)						21,218.31
XII	Earnings per equity share (EPS) (₹)						
	Basic and diluted EPS	2.09	2.51	2.40	4.61	4.68	7.78

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 respective meetings held on November 13, 2025. 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.
- As of 30 September 2025, 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 2025 are available on the Company's website www.atindia.com.

Place: Kolkata
Dated : November 13, 2025



For IntraSoft Technologies Limited

Arvind Kalaria
Managing Director
DIN: 00106901



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Consolidated Statement of Assets and Liabilities

(All amounts in ₹ lacs, unless otherwise stated)

Annexure I

Particulars	As at 30 September 2025	As at 31 March 2025
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	1,199.36	1,235.49
Other intangible assets	5.89	6.01
Other intangible assets under development	24,413.49	22,064.20
Financial assets		
(i) Other financial assets	4.09	4.09
Deferred tax assets (net)	1,625.01	1,641.45
Non-current tax assets	28.34	27.29
Other non-current assets	48.94	38.85
	27,325.12	25,017.38
Current assets		
Inventories	1,519.41	1,918.65
Financial assets		
(i) Investments	-	330.43
(ii) Trade receivables	409.32	402.03
(iii) Cash and cash equivalents	148.58	390.80
(iv) Other bank balances	12.40	49.06
(v) Loans	100.00	100.00
(vi) Other financial assets	10.56	2.95
Current tax assets (net)	11.15	5.10
Other current assets	32.67	35.53
	2,244.09	3,234.55
TOTAL ASSETS	29,569.21	28,251.93
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,631.17	1,631.17
Other equity	22,821.84	21,218.31
	24,453.01	22,849.48
Liabilities		
Non-current liabilities		
Financial liabilities:		
(i) Borrowings	1,128.27	1,109.16
Provisions	40.58	40.58
Deferred tax liabilities (net)	1,735.90	1,655.36
Other non-current liabilities	90.51	91.51
	2,995.26	2,896.61
Current liabilities		
Financial liabilities		
(i) Borrowings	12.18	170.06
(ii) Trade payables		
- Due to micro and small enterprises	-	-
- Due to others	1,653.87	1,581.37
(iii) Other financial liabilities	403.65	681.63
Other current liabilities	24.82	29.43
Provisions	26.25	20.25
Current tax liabilities (net)	0.17	23.10
	2,120.94	2,505.84
TOTAL EQUITY AND LIABILITIES	29,569.21	28,251.93



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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 2025	30 September 2024
A. Cash flow from operating activities		
Profit before tax	807.65	836.68
Adjustments for:		
Depreciation and amortisation expense	35.52	43.33
Net loss/(profit) on disposal of property, plant and equipment	(1.30)	0.72
Dividend income	-	(29.60)
Net gain on sale of investments measured at FVTPL	(6.26)	(22.08)
Net gain arising on remeasurement of investments measured at FVTPL	-	(9.53)
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	57.89	192.29
Interest income	(5.31)	(6.97)
Operating profit before working capital changes	887.19	1,019.82
Adjustments for working capital changes:		
Increase in trade receivables	(7.29)	(3.01)
Decrease in inventories	399.24	5,542.56
Decrease in financial assets	1.67	1.67
Increase in other assets	(8.24)	(14.85)
Increase in provisions	3.00	2.95
Decrease in financial liabilities	(279.95)	(92.45)
Decrease in other liabilities	(4.61)	(26.75)
Increase in trade payables	72.50	306.79
Cash generated from operating activities	1,063.51	6,736.73
Income tax paid (net of refunds)	(46.42)	(49.66)
Net cash generated from operating activities (A)	1,017.09	6,687.07
B. Cash flow from investing activities:		
Purchase of investments in MF/Bonds	-	(1,415.63)
Sale of investments in MF/Bonds	336.69	9,518.41
Purchase of property, plant and equipment	-	(26.36)
Purchase of other intangible assets	(2,349.29)	(1,699.89)
Proceeds from sale of property, plant and equipment	3.00	25.14
Income from investment property	-	9.15
Interest received	1.59	7.97
Dividend received	-	61.65
Investment in fixed deposits (net)	31.10	52.45
Net cash generated from/(used in) investing activities (B)	(1,976.91)	6,532.89
C. Cash flow from financing activities:		
Repayment of long term borrowings	(139.17)	(12,583.46)
Share issue expenses	-	(3.63)
Dividend paid	-	(0.04)
Interest paid	(55.52)	(225.25)
Net cash used in financing activities (C)	(194.69)	(12,812.38)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(1,154.51)	407.58
Cash and cash equivalents at the beginning of the year	390.80	192.03
Effect of currency translation on cash and cash equivalents	912.29	(35.19)
Cash and cash equivalents at the end of the period	148.58	564.42

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 2025	30 September 2024
Balances with Scheduled Commercial Banks :		
- In current accounts	148.58	564.42
Closing cash and cash equivalents	148.58	564.42

