

**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 Standalone Financial Results for the quarter and half year ended 30 September 2024**

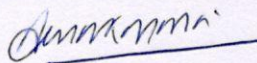
(₹ in lacs)

Sl. No.	Particulars	For the quarter ended			For the half year ended		Year ended
		30 September 2024	30 June 2024	30 September 2023	30 September 2024	30 September 2023	31 March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	<b>Income</b>						
I	Revenue from operations	315.82	166.38	137.06	482.20	286.36	590.41
II	Other income	35.56	111.99	160.75	147.55	359.02	844.33
III	<b>Total Income (I+II)</b>	<b>351.38</b>	<b>278.37</b>	<b>297.81</b>	<b>629.75</b>	<b>645.38</b>	<b>1,434.74</b>
	<b>Expenses</b>						
	(a) Employee benefit expenses	211.01	157.79	132.05	368.80	260.33	539.81
	(b) Finance costs	36.07	54.58	23.39	90.65	46.92	126.68
	(c) Depreciation and amortisation expense	12.06	11.97	12.48	24.03	24.89	49.45
	(d) Other expenses	56.89	82.48	65.68	139.37	126.17	263.64
IV	<b>Total expenses</b>	<b>316.03</b>	<b>306.82</b>	<b>233.60</b>	<b>622.85</b>	<b>458.31</b>	<b>979.58</b>
V	<b>Profit/(loss) before tax (III-IV)</b>	<b>35.35</b>	<b>(28.45)</b>	<b>64.21</b>	<b>6.90</b>	<b>187.07</b>	<b>455.16</b>
VI	<b>Tax expense</b>						
	(a) Current tax	0.51	-	10.40	0.51	30.59	76.25
	(b) Deferred tax (includes reversal/utilisation of MAT Credit)	(3.09)	(29.96)	11.72	(33.05)	31.74	94.17
	(c) Income tax for earlier years	-	-	-	-	-	-
		(2.58)	(29.96)	22.12	(32.54)	62.33	170.42
VII	<b>Profit/(loss) for the period (V-VI)</b>	<b>37.93</b>	<b>1.51</b>	<b>42.09</b>	<b>39.44</b>	<b>124.74</b>	<b>284.74</b>
VIII	<b>Other Comprehensive Income (net of tax)</b>						
	i. Items that will not be reclassified subsequently to Profit or Loss						
	Remeasurement benefit of post employment defined benefit obligations	(1.92)	(1.93)	(1.90)	(3.85)	(3.82)	1.67
	Income tax effect on above	0.53	0.54	0.53	1.07	1.06	(0.47)
	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	4.83
	Income tax effect on above	-	(5.98)	(0.13)	(5.98)	(3.13)	(1.34)
	<b>Total Other Comprehensive Income for the period (net of tax)</b>	<b>(1.39)</b>	<b>14.11</b>	<b>(1.04)</b>	<b>12.72</b>	<b>5.36</b>	<b>4.69</b>
IX	<b>Total Comprehensive Income for the period (VII+VIII)</b>	<b>36.54</b>	<b>15.62</b>	<b>41.05</b>	<b>52.16</b>	<b>130.10</b>	<b>289.43</b>
X	<b>Paid up equity share capital</b> (face value of ₹ 10 each, fully paid up)	<b>1,631.17</b>	<b>1,631.17</b>	<b>1,473.17</b>	<b>1,631.17</b>	<b>1,473.17</b>	<b>1,631.17</b>
XI	<b>Other equity (excluding revaluation reserve)</b>						<b>12,227.27</b>
XII	<b>Earnings per equity share (EPS) (₹)</b>						
	Basic and diluted EPS	0.23	0.01	0.29	0.24	0.85	1.92

**Notes:**

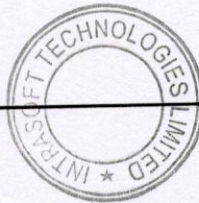
- The above results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on November 13, 2024. The financial results are 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 conclusion thereon.
- 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 services.
- Previous period figures have been re-grouped/re-classified wherever necessary, to conform to current period's classification.
- The standalone 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  
Managing Director  
DIN: 00106901

Place: Kolkata  
Dated : November 13, 2024





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**Standalone 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)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	1,091.52	1,089.45
Investment property	143.25	144.67
Other intangible assets	6.13	6.27
Financial assets		
(i) Investments	12,002.18	2,446.26
(ii) Other financial assets	3.92	3.92
Deferred tax assets (net)	1,595.51	1,567.37
Other non-current assets	66.61	48.97
	<b>14,909.12</b>	<b>5,306.91</b>
<b>Current assets</b>		
Financial assets		
(i) Investments	591.69	7,416.80
(ii) Trade receivables	233.55	-
(iii) Cash and cash equivalents	45.64	120.67
(iv) Other bank balances	44.15	96.64
(v) Loans	-	2,835.77
(vi) Other financial assets	3.37	126.83
Current tax assets (net)	0.18	-
Other current assets	24.31	17.83
	<b>942.89</b>	<b>10,614.54</b>
<b>TOTAL ASSETS</b>	<b>15,852.01</b>	<b>15,921.45</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	1,631.17	1,631.17
Other equity	12,275.80	12,227.27
	<b>13,906.97</b>	<b>13,858.44</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Financial liabilities:		
(i) Borrowings	1,197.53	1,279.16
(ii) Other financial liabilities	2.43	2.33
Provisions	136.04	91.94
Other non-current liabilities	92.77	93.88
	<b>1,428.77</b>	<b>1,467.31</b>
<b>Current liabilities</b>		
Financial liabilities		
(i) Borrowings	385.72	378.63
(ii) Other financial liabilities	121.88	103.03
Other current liabilities	6.79	105.98
Provisions	1.88	3.14
Current tax liabilities (net)	-	4.92
	<b>516.27</b>	<b>595.70</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>15,852.01</b>	<b>15,921.45</b>





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**Unaudited Standalone Statement of Cash flows**

(All amounts in ₹ lacs, unless otherwise stated)

**Annexure II**

Particulars	Half year ended	
	30 September 2024	30 September 2023
<b>A. Cash flow from operating activities</b>		
Profit before tax	6.90	187.07
<b>Adjustments for:</b>		
Depreciation and amortisation expense	24.03	24.89
Net loss on disposal of property, plant and equipment	0.66	0.05
Dividend income	(29.60)	(161.12)
Net gain on sale of investments measured at FVTPL	(22.08)	(15.73)
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)
Finance costs	90.65	46.92
Interest income	(65.63)	(90.98)
Income from lease fee and others	(9.15)	-
Unwinding of financial guarantee	-	(17.02)
<b>Operating profit/(loss) before working capital changes</b>	<b>10.38</b>	<b>(100.09)</b>
<b>Adjustments for changes in working capital:</b>		
Increase in trade receivables	(233.55)	-
Decrease in other financial assets	68.56	-
Increase in other assets	(24.12)	(11.53)
Increase in provisions	38.99	4.90
Decrease in non current liabilities	(0.11)	-
Increase/(decrease) in financial liabilities	15.42	(39.46)
Decrease in other current liabilities	(99.19)	(15.95)
<b>Cash used in operating activities</b>	<b>(223.62)</b>	<b>(162.13)</b>
Income tax paid (net of refunds)	(5.61)	(28.96)
<b>Net cash used in operating activities (A)</b>	<b>(229.23)</b>	<b>(191.09)</b>
<b>B. Cash flow from investing activities:</b>		
Purchase of investments	(1,415.63)	(471.11)
Sale of investments	9,518.41	630.38
Investments in equities of subsidiaries	(10,805.63)	-
Purchase of property, plant and equipment	(26.36)	(0.45)
Proceeds from sale of property, plant and equipment	1.16	0.09
Inter-corporate loans	2,835.77	(175.00)
Investments in fixed deposits (net)	52.45	(0.71)
Income from investment property	9.15	-
Interest received	88.52	79.64
Dividend received	61.65	161.12
<b>Net cash generated from investing activities (B)</b>	<b>319.49</b>	<b>223.96</b>
<b>C. Cash flow from financing activities:</b>		
Repayment of long term borrowings	(75.20)	(48.85)
Proceeds from short term borrowings	-	12.00
Share issue expenses	(3.63)	-
Dividend paid	(0.04)	-
Interest paid	(86.42)	(50.52)
<b>Net cash used in financing activities (C)</b>	<b>(165.29)</b>	<b>(87.37)</b>
<b>Net decrease in cash and cash equivalents (A+B+C)</b>	<b>(75.03)</b>	<b>(54.50)</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>120.67</b>	<b>66.40</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>45.64</b>	<b>11.90</b>

a The above Standalone 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	-	0.15
Balances with Scheduled Commercial Banks-in current accounts	45.64	11.75
<b>Closing cash and cash equivalents</b>	<b>45.64</b>	<b>11.90</b>

