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 2025

(₹ in lacs)

Sl. No.	Particulars	For the quarter ended			For the half-year ended		Year ended
		30 September 2025	30 June 2025	30 September 2024	30 September 2025	30 September 2024	31 March 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
I	Revenue from operations	297.75	327.11	315.82	624.86	482.20	1,278.46
II	Other income	45.42	10.94	35.56	56.36	147.55	192.08
III	**Total Income (I+II)**	343.17	338.05	351.38	681.22	629.75	1,470.54
	Expenses						
	(a) Employee benefit expenses	148.71	154.43	211.01	303.14	368.80	790.48
	(b) Finance costs	31.22	39.27	36.07	70.49	90.65	161.45
	(c) Depreciation and amortisation expense	12.44	13.00	12.06	25.44	24.03	55.68
	(d) Other expenses	79.21	73.77	56.89	152.98	139.37	258.17
IV	**Total expenses**	271.58	280.47	316.03	552.05	622.85	1,265.78
V	**Profit/(loss) before tax (III-IV)**	71.59	57.58	35.35	129.17	6.90	204.76
VI	**Tax expense**						
	(a) Current tax	11.70	9.36	0.51	21.06	0.51	31.79
	(b) Deferred tax (includes reversal/utilisation of MAT Credit)	10.77	6.63	(3.09)	17.40	(33.05)	116.36
		22.47	15.99	(2.58)	38.46	(32.54)	148.15
VII	**Profit/(loss) for the period (V-VI)**	49.12	41.59	37.93	90.71	39.44	56.61
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
	Income tax effect on above	-	-	-	-	(5.98)	(5.98)
	Total Other Comprehensive Income for the period (net of tax)	(1.09)	(1.08)	(1.39)	(2.17)	12.72	5.19
IX	**Total Comprehensive Income for the period (VII+VIII)**	48.03	40.51	36.54	88.54	52.16	61.80
X	**Paid up equity share capital (face value of ₹ 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)**						12,285.44
XII	**Earnings per equity share (EPS) (₹)** Basic and diluted EPS	0.30	0.25	0.23	0.56	0.24	0.35

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 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.**

2 Statement of Assets and Liabilities and Cash Flows are attached in Annexure I and Annexure II respectively.

3 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.

4 Previous period figures have been re-grouped/re-classified wherever necessary, to conform to current period's classification.

5 The standalone financial results of the Company for the quarter and half year ended 30 September 2025 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 13, 2025

K. N. GUTGUTIA & CO. Chartered Accountants ★

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

Standalone 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	1,176.23	1,203.25
Other intangible assets	5.89	6.01
Financial assets		
(i) Investments	12,002.18	12,002.18
(ii) Other financial assets	4.09	4.09
Deferred tax assets (net)	1,432.45	1,449.01
Other non-current assets	45.83	35.79
	14,666.67	**14,700.33**
Current assets		
Financial assets		
(i) Investments	-	330.43
(ii) Trade receivables	1,090.70	747.60
(iii) Cash and cash equivalents	14.82	6.77
(iv) Other bank balances	3.46	34.56
(v) Loans	100.00	100.00
(vi) Other financial assets	18.06	7.35
Current tax assets (net)	4.40	-
Other current assets	27.74	9.16
	1,259.18	**1,235.87**
TOTAL ASSETS	**15,925.85**	**15,936.20**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,631.17	1,631.17
Other equity	12,373.98	12,285.44
	14,005.15	**13,916.61**
Liabilities		
Non-current liabilities		
Financial liabilities:		
(i) Borrowings	1,128.27	1,109.16
Provisions	40.58	40.58
Other non-current liabilities	90.51	91.51
	1,259.36	**1,241.25**
Current liabilities		
Financial liabilities		
(i) Borrowings	328.18	396.06
(ii) Other financial liabilities	150.45	203.97
Other current liabilities	156.46	140.00
Provisions	26.25	20.25
Current tax liabilities (net)	-	18.06
	661.34	**778.34**
TOTAL EQUITY AND LIABILITIES	**15,925.85**	**15,936.20**

K. N. GUTGUTIA & CO. Chartered Accountants

INTRASOFT TECHNOLOGIES LIMITED

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

Unaudited Standalone 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	129.17	6.90
	Adjustments for:		
	Depreciation and amortisation expense	25.44	24.03
	Net loss/(profit) on disposal of property, plant and equipment	(1.30)	0.66
	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)
	Finance costs	70.49	90.65
	Interest income	(5.31)	(65.63)
	Income from lease fee and others	-	(9.15)
	Operating profit before working capital changes	**211.23**	**10.38**
	Adjustments for changes in working capital:		
	Increase in trade receivables	(343.11)	(233.55)
	Decrease/(increase) in other financial assets	(6.99)	68.56
	Increase in other assets	(29.63)	(24.12)
	Increase in provisions	3.00	38.99
	Decrease in non current liabilities	-	(0.11)
	Increase/(decrease) in financial liabilities	(62.42)	15.42
	Increase/(decrease) in other current liabilities	16.46	(99.19)
	Cash used in operating activities	**(211.46)**	**(223.62)**
	Income tax paid (net of refunds)	(42.51)	(5.61)
	Net cash used in operating activities (A)	**(253.97)**	**(229.23)**
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
	Investments in equities of subsidiaries	-	(10,805.63)
	Purchase of property, plant and equipment	-	(26.36)
	Proceeds from sale of property, plant and equipment	3.00	1.16
	Inter-corporate loans	-	2,835.77
	Investments in fixed deposits (net)	31.10	52.45
	Income from investment property	-	9.15
	Interest received	1.59	88.52
	Dividend received	-	61.65
	Net cash generated from investing activities (B)	**372.38**	**319.49**
C.	**Cash flow from financing activities:**		
	Repayment of long term borrowings	(139.17)	(75.20)
	Proceeds from short term borrowings	90.00	-
	Share issue expenses	-	(3.63)
	Dividend paid	-	(0.04)
	Interest paid	(61.19)	(86.42)
	Net cash used in financing activities (C)	**(110.36)**	**(165.29)**
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	**8.05**	**(75.03)**
	Cash and cash equivalents at the beginning of the year	6.77	120.67
	Cash and cash equivalents at the end of the period	**14.82**	**45.64**

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 2025	30 September 2024
Balances with Scheduled Commercial Banks :		
- In current accounts	14.82	45.64
Closing cash and cash equivalents	**14.82**	**45.64**

K. N. GUTGUTIA & CO. Chartered Accountants ★

INTRASOFT TECHNOLOGIES LIMITED ★