

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 Audited Consolidated Financial Results for the quarter and year ended 31 March, 2025
(₹ in lacs)

Sl. No.	Particulars	For the quarter ended			Year ended	
		31 March 2025	31 December 2024	31 March 2024	31 March 2025	31 March 2024
		(Audited) [refer note-3 below]	(Unaudited)	(Audited) [refer note-3 below]	(Audited)	(Audited)
	Income					
I	Revenue from operations	13,004.00	12,834.04	12,150.36	50,719.37	48,546.54
II	Other income	12.30	8.69	251.21	141.13	737.66
III	Total income (I+II)	13,016.30	12,842.73	12,401.57	50,860.50	49,284.20
	Expenses					
	(a) Cost of goods sold	8,291.42	8,149.44	7,617.23	32,107.22	30,328.78
	(b) Shipping and handling expenses	1,967.16	1,919.74	1,784.94	7,544.35	6,861.22
	(c) Sales and marketing expenses	1,962.86	1,912.82	1,740.44	7,554.11	6,787.15
	(d) Employee benefit expenses	210.18	212.94	242.89	927.25	1,439.88
	(e) Finance costs	31.87	31.39	316.16	255.55	1,188.24
	(f) Depreciation and amortisation expense	18.39	23.66	23.39	85.38	97.81
	(g) Other expenses	207.16	199.99	279.97	829.95	1,182.38
IV	Total expenses	12,689.04	12,449.98	12,005.02	49,303.81	47,885.46
V	Profit before tax (III-IV)	327.26	392.75	396.55	1,556.69	1,398.74
VI	Tax expense					
	(a) Current tax	0.63	17.34	82.73	37.67	131.81
	(b) Deferred tax (includes reversal/utilisation of MAT Credit)	91.51	105.03	30.62	263.30	239.72
	(c) Income tax for earlier years	(0.10)	(0.07)	47.18	(12.78)	47.21
		92.04	122.30	160.53	288.19	418.74
VII	Profit for the period (V-VI)	235.22	270.45	236.02	1,268.50	980.00
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	(8.50)	(1.93)	7.04	(14.28)	(0.96)
	Income tax effect on above	2.36	0.54	(1.96)	3.97	0.22
	ii. Items that will be reclassified subsequently to Profit or Loss					
	Gain/(loss) on fair value of investments in debt instruments through OCI	-	-	(0.52)	21.48	4.82
	Exchange differences on translation of financial statements of foreign operations	(29.19)	514.11	11.14	443.42	117.93
	Income tax effect on above	-	-	0.15	(5.98)	(1.34)
	Total Other Comprehensive Income for the period (net of tax)	(35.33)	512.72	15.85	448.61	120.67
IX	Total Comprehensive Income for the period (VII+VIII)	199.89	783.17	251.87	1,717.11	1,100.67
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
XI	Other equity (excluding revaluation reserve)				21,218.31	19,504.83
XII	Earnings per equity share (EPS) (₹)					
	Basic and diluted EPS	1.45	1.66	1.56	7.78	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 respective meetings held on May 28, 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 an audit by the Statutory Auditors of the Company who have issued unmodified audit reports thereon.**
- As of 31 March 2025, IntraSoft Technologies Group ("the Group") comprises the parent Company i.e. IntraSoft Technologies Limited and its five subsidiaries (including two step down subsidiaries).
- The figures for three months ended March 31, 2025 and March 31, 2024 are arrived at as difference between audited figures in respect of full financial year and the unaudited figures upto nine months ended December 31 of the respective financial year.
- 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.
- Deferred tax include reversal of MAT Credit Entitlement for FY2009-10 utilised/lapsed, amounting ₹ 154.29 lacs. (Previous year includes ₹ 61.30 lacs for FY2008-09)
- 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 year ended 31 March 2025 are available on the Company's website www.itlindia.com.

For IntraSoft Technologies Limited


Arvind Kajaria
Managing Director
DIN. 00106901



Place: Kolkata
Dated : May 28, 2025

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Consolidated Statement of Assets and Liabilities

(All amounts in ₹ lacs, unless otherwise stated)

Annexure I

Particulars	As at 31 March 2025	As at 31 March 2024
	(Audited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	1,235.49	1,174.41
Investment property	-	144.67
Other intangible assets	6.01	6.35
Other intangible assets under development	22,064.20	17,951.84
Financial assets		
(i) Investments	-	1,249.71
(ii) Other financial assets	4.09	3.92
Deferred tax assets	1,641.45	1,795.74
Non-current tax assets	27.29	26.63
Other non-current assets	38.85	75.88
	25,017.38	22,429.15
Current assets		
Inventories	1,918.65	8,650.18
Financial assets		
(i) Investments	330.43	7,416.80
(ii) Trade receivables	402.03	349.64
(iii) Cash and cash equivalents	390.80	192.03
(iv) Other bank balances	49.06	104.97
(v) Loans	100.00	-
(vi) Other financial assets	2.95	37.99
Current tax assets (net)	5.10	-
Other current assets	35.53	67.88
	3,234.55	16,819.49
TOTAL ASSETS	28,251.93	39,248.64
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,631.17	1,631.17
Other equity	21,218.31	19,504.83
	22,849.48	21,136.00
Liabilities		
Non-current liabilities		
Financial liabilities:		
(i) Borrowings	1,109.16	13,787.42
(ii) Other financial liabilities	-	3.52
Provisions	40.58	126.70
Deferred tax liabilities (net)	1,655.36	1,509.41
Other non-current liabilities	91.51	93.88
	2,896.61	15,520.93
Current liabilities		
Financial liabilities		
(i) Borrowings	170.06	152.63
(ii) Trade payables		
-Due to micro and small enterprises	-	-
-Due to others	1,581.37	1,452.97
(iii) Other financial liabilities	681.63	868.85
Other current liabilities	29.43	53.70
Provisions	20.25	4.43
Current tax liabilities (net)	23.10	27.15
	2,505.84	2,591.71
TOTAL EQUITY AND LIABILITIES	28,251.93	39,248.64



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

Annexure II

Particulars	Year ended	
	31 March 2025	31 March 2024
A. Cash flow from operating activities		
Profit before tax	1,556.69	1,398.74
Adjustments for:		
Depreciation and amortisation expense	85.38	97.81
Net loss on disposal of property, plant and equipment	0.30	4.17
Dividend income	(29.60)	(424.90)
Net gain on sale of investments measured at FVTPL	(41.78)	(27.57)
Net gain arising on remeasurement of investments measured at FVTPL	(6.58)	(111.34)
Net loss on sale of bonds/NCDs	25.13	4.83
Grant income	(2.00)	(2.00)
Income from lease fee and others	(15.49)	(6.29)
Finance costs	255.55	1,188.24
Interest income	(12.04)	(146.27)
Operating profit before working capital changes	1,815.56	1,975.42
Adjustments for working capital changes:		
Decrease/(increase) in trade receivables	(52.39)	53.52
Decrease in inventories	6,731.53	71.70
Increase in loans	(100.00)	-
Decrease/(increase) in financial assets	(0.87)	1.94
Decrease in other assets	61.55	73.39
Decrease in provisions	(84.58)	(47.08)
Decrease in financial liabilities	(155.18)	(68.90)
Decrease in other liabilities	(24.65)	(39.57)
Increase/(decrease) in trade payables	128.40	(233.24)
Cash generated from operating activities	8,319.37	1,787.18
Income tax paid (net of refunds)	(58.85)	(71.01)
Net cash generated from operating activities (A)	8,260.52	1,716.17
B. Cash flow from investing activities:		
Purchase of investments in MF/Bonds	(1,730.62)	(4,896.94)
Sale of investments in MF/Bonds	10,111.41	4,533.59
Purchase of property, plant and equipment	(0.29)	(1.03)
Purchase of other intangible assets	(4,112.36)	(2,445.75)
Proceeds from sale of property, plant and equipment	(0.35)	0.10
Income from investment property	15.49	6.29
Interest received	11.05	146.03
Dividend received	61.65	392.85
Investment in fixed deposits (net)	60.59	(5.68)
Net cash generated from/(used in) investing activities (B)	4,416.57	(2,270.54)
C. Cash flow from financing activities:		
Proceeds from equity, net	-	2,183.92
Proceeds from long term borrowings	-	867.03
Repayment of long term borrowings	(12,662.14)	(933.71)
Proceeds from/(repayment of) short term borrowings	-	(750.00)
Share issue expenses	(3.63)	-
Dividend paid	(1.49)	(0.78)
Interest paid	(288.31)	(1,171.21)
Net cash generated from/(used in) financing activities (C)	(12,955.57)	195.25
Net decrease in cash and cash equivalents (A+B+C)	(278.48)	(359.12)
Cash and cash equivalents at the beginning of the year	192.03	414.83
Effect of currency translation on cash and cash equivalents	477.25	136.32
Cash and cash equivalents at the end of the year	390.80	192.03

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	31 March 2025	31 March 2024
Cash on hand	0.08	0.07
Balances with Scheduled Commercial Banks :		
- In current accounts	390.72	131.96
- Deposits of original maturity of less than 3 months	-	60.00
Closing cash and cash equivalents	390.80	192.03

