

INTRASOFT TECHNOLOGIES LIMITED

Regd Off: 502A, Prathamesh, Raghuvanshi Mills Compound, Senapati Bapat Marg, Lower Parel, Mumbai 400 013. CIN : L24133MH1996PLC197857
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Statement of Unaudited Consolidated Financial Results for the quarter ended 30 June, 2024

(₹ in lacs)

| Sl. No. | Particulars | For the quarter ended | | | Year ended |
|---------|---|-----------------------|--------------------------------|------------------|------------------|
| | | 30 June 2024 | 31 March 2024 | 30 June 2023 | 31 March 2024 |
| | | (Unaudited) | (Audited) [refer note-3 below] | (Unaudited) | (Audited) |
| | Income | | | | |
| I | Revenue from operations | 12,324.02 | 12,150.36 | 12,041.95 | 48,546.54 |
| II | Other income | 77.08 | 251.21 | 183.12 | 737.66 |
| III | Total income (I+II) | 12,401.10 | 12,401.57 | 12,225.07 | 49,284.20 |
| | Expenses | | | | |
| | (a) Cost of goods sold | 7,730.61 | 7,617.23 | 7,491.70 | 30,328.78 |
| | (b) Shipping and handling expenses | 1,799.10 | 1,784.94 | 1,620.46 | 6,861.22 |
| | (c) Sales and marketing expenses | 1,810.95 | 1,740.44 | 1,630.33 | 6,787.15 |
| | (d) Employee benefit expenses | 269.59 | 242.89 | 477.91 | 1,439.88 |
| | (e) Finance costs | 160.60 | 316.16 | 288.41 | 1,188.24 |
| | (f) Depreciation and amortisation expense | 21.94 | 23.39 | 25.41 | 97.81 |
| | (g) Other expenses | 237.93 | 279.97 | 339.10 | 1,182.38 |
| IV | Total expenses | 12,030.72 | 12,005.02 | 11,873.32 | 47,885.46 |
| V | Profit before tax (III-IV) | 370.38 | 396.55 | 351.75 | 1,398.74 |
| VI | Tax expense | | | | |
| | (a) Current tax | - | 82.73 | 20.19 | 131.81 |
| | (b) Deferred tax (includes reversal of MAT Credit) | (0.76) | 30.62 | 54.29 | 239.72 |
| | (c) Income tax for earlier years | - | 47.18 | - | 47.21 |
| VII | Profit for the period (V-VI) | 371.14 | 236.02 | 277.27 | 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 | (1.93) | 7.04 | (4.17) | (0.96) |
| | Income tax effect on above | 0.54 | (1.96) | 1.12 | 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 | 21.48 | (0.52) | 10.79 | 4.82 |
| | Exchange differences on translation of financial statements of foreign operations | (45.39) | 11.14 | (14.42) | 117.93 |
| | Income tax effect on above | (5.98) | 0.15 | (3.00) | (1.34) |
| | Total Other Comprehensive Income for the period (net of tax) | (31.28) | 15.85 | (9.68) | 120.67 |
| IX | Total Comprehensive Income for the period (VII+VIII) | 339.86 | 251.87 | 267.59 | 1,100.67 |
| X | Paid up equity share capital (face value of Rs 10 each, fully paid up) | 1,631.17 | 1,631.17 | 1,473.17 | 1,631.17 |
| XI | Other equity (excluding revaluation reserve) | | | | 19,504.83 |
| XII | Earnings per equity share (EPS) (₹) | | | | |
| | Basic and diluted EPS | 2.28 | 1.56 | 1.88 | 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 August 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 June 2024, 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, 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 financial year. Also the figures upto the end of third quarter had only been reviewed and not subjected to audit.
- 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 ended 30 June 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 : August 13, 2024