



INDIAN INFOTECH & SOFTWARE LTD.
INFORMATION TECHNOLOGY

CIN-L70100MH1982PLC027198
www.indianinfotechandsoftwareltd.in

Date: 13th February, 2025

To,
BSE Ltd.
Regd. Office: Floor - 25,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400 001.
Scrip Code - 509051

Sub: Unaudited Financial Results for the third quarter and nine months ended December 31, 2024

Pursuant to Regulation 33 and Regulation 30 read with Part A of Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith Unaudited Financial Results (Standalone) for the third quarter and nine months ended December 31, 2024 along with Limited Review Report issued by M/s. ADV & Associates, Chartered Accountants, Statutory Auditors of the Company which were approved by the Board of Directors of the Company at its meeting held on today, i.e. Thursday, February 13, 2025.

The meeting commenced at 06:00 P.M. and concluded at 08:30 P.M.

Please take the same on your record and acknowledge the receipt of the same.

Thanking You.
Yours Faithfully
For Indian Infotech & Software Limited

Anant Chourasia
DIN: 09305661
Managing Director



ADV & ASSOCIATES
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Indian Infotech and Software Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Indian Infotech and Software Limited (the "Company")**, for the quarter & nine months ended 31st December, 2024 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, as amended (the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Standalone financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results



Page 1 of 2



ADV & ASSOCIATES
CHARTERED ACCOUNTANTS

prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Other Matter

While Conducting Review, Loans and Advances are Subject to Confirmation and Revenue from Interest Income is taken on accrual basis. Additionally, the company has incurred a loss on a loan provided, for which it has written off an amount of 15.98 Crore for the quarter ended 31st December 2024.

For and on behalf of
ADV & Associates
Chartered Accountants
FRN: 128045W

PRAKASH MANDHANIYA
Digitally signed by
PRAKASH
MANDHANIYA



Prakash Mandhaniya
Partner
Membership No. 421679
Date: 13.02.2025
Place: Mumbai
UDIN: 25421679BMTFAZ9519

INDIAN INFOTECH AND SOFTWARE LIMITED
CIN-L70100MH1982PLC027198

Regd. Address: Office No. 110, 1st Floor, Golden Chamber Pre Co-Op Soc Ltd, New Link Road, Andheri West, Mumbai - 400 053

Email ID. indianinfotechsoftware@yahoo.com

STATEMENT OF THE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER, 2024

Sr. No.	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
							(In Lakhs)
1	Income						
	Revenue from operations						
	(i) Interest Income	413.54	380.49	490.00	1,176.46	1,470.00	1,930.63
	(ii) Dividend Income	-	-	-	-	-	-
	(iii) Rental Income	-	-	-	-	-	-
	(iv) Fees and commission Income	-	-	-	-	-	-
	(v) Net gain on fair value changes	-	-	-	-	-	-
	(vi) Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
	(vii) Sale of Shares	191.41	784.15	51.45	2,352.03	166.73	174.83
	(viii) Sale of services	-	-	-	-	-	-
	(ix) Other revenue from operations						
	1 Other income	3.45	0.02		3.47		6.67
	Other income						
	Total Revenue From Operations	608.40	1,164.66	541.45	3,531.96	1,636.73	2,112.13
2	Expenses						
	Purchases of Shares	330.28	166.43	204.55	1,087.33	204.67	3,404.62
	Changes in inventories - Shares	-179.24	268.14	-163.67	-782.67	-139.56	-3,331.71
	Employee benefit expense	7.43	1.29	2.08	11.90	28.73	36.14
	Finance costs	-	-	-	-	-	-
	Depreciation, depletion and amortisation expense	-	-	-	-	-	-
	Fees and commission expense	-	-	-	-	-	-
	Net loss on fair value changes	-	-	-	-	-	-
	Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
	Impairment on financial instruments	-	-	-	-	-	-
	(f) Other expenses						
	1 Bad Debts						
	2 Other Expenditure	1,681.31	55.16	22.73	1,784.55	103.50	1,770.81
	Total other expenses	1,681.31	55.16	22.73	1,784.55	103.50	1,770.81
	Total expenses	1,839.78	491.02	65.69	2,101.11	197.34	1,879.86
3	Total profit before exceptional items and tax	-1,231.38	673.64	475.76	1,430.85	1,439.39	232.27
4	Exceptional items						
5	Total profit before tax	-1,231.38	673.64	475.76	1,430.85	1,439.39	232.27
7	Tax expense						
8	Current tax	-310.00	210.17	119.70	360.00	362.15	60.67
9	Deferred tax	-	-	-	-	-	-
	Tax of earlier years	-	-	-	-	-	-
10	Total tax expenses	-310.00	210.17	119.70	360.00	362.15	60.67
	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	-	-	-	-	-	-
14	Net Profit Loss for the period from continuing operations	-921.38	463.47	356.06	1,070.85	1,077.24	171.60
15	Profit (loss) from discontinued operations before tax						
16	Tax expense of discontinued operations						
17	Net profit (loss) from discontinued operation after tax						
	Share or profit (loss) of associates and joint ventures accounted for using equity method						
21	Total profit (loss) for period	-921.38	463.47	356.06	1,070.85	1,077.24	171.60
22	Other comprehensive income net of taxes						
23	Total Comprehensive Income for the period	-921.38	463.47	356.06	1,070.85	1,077.24	171.60
24	Total profit or loss, attributable to						
	Profit or loss, attributable to owners of parent						
	Total profit or loss, attributable to non-controlling interests						
25	Total Comprehensive Income for the period attributable to						
	Comprehensive income for the period attributable to owners of parent						
	Total comprehensive income for the period attributable to owners of parent non controlling interests						
26	Details of equity share capital						
	Paid-up equity share capital	12670.43	12670.43	10055.90	12670.43	10055.90	12670.43
	Face value of equity share capital	1.00	1.00	1.00	1.00	1.00	1.00
27	Earnings per share						
	Earnings per equity share for continuing operations						
	Basic earnings per share from continuing operations	-0.0727	0.0366	0.0354	0.0845	0.1071	0.0135
	Diluted earnings per share from continuing operations	-0.0727	0.0366	0.0354	0.0845	0.1071	0.0135
	Earnings per equity share for discontinued operations						
	Basic earnings per share from discontinued operations						
	Diluted earnings per share from discontinued operations						
	Earnings per equity share						
	Basic earnings per share	-0.0727	0.0366	0.0354	0.0845	0.1071	0.0135
	Diluted earnings per share	-0.0727	0.0366	0.0354	0.0845	0.1071	0.0135

Notes

- The above Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 13/01/2025.
- Results for the Nine Month Ended as on 31st December, 2024 are in compliance with Indian Accounting Standards (Ind AS) in terms of SEBI's circular bearing no CIR/CFD/FAC/62/2015 dated July 5, 2016.
- The Company operate in single reportable segment only in accordance with Accounting Standard 'Segment Reporting' as prescribed under Companies (Accounting Standards) Rules, 2006
- A substantial number of Companies and entities have not yet provided loan confirmations as well as confirmation of ledgers and interest. Therefore, interest income is taken on accrual basis only. Additionally, a substantial number of Companies and entities have not yet deposited TDS in favour of the Company and therefore, the Company has not considered such TDS in the statement of account.
- This Result and Annual Report is available on BSE website www.bseindia.com
- Investor Complaint for the year Ended 31/12/2024. Opening - 0, Received -0, Resolved -0, Closing - 0.
- The Figures have been regrouped and/or reclassified wherever necessary.

FOR INDIAN INFOTECH & SOFTWARE LIMITED

MUMBAI
13-02-2025

ANANT CHOURASIA
DIRECTOR
DIN:09305661