

# INFORMED TECHNOLOGIES INDIA LIMITED

CIN L99999MH1958PLC011001

| Regd. Office: 'Nirmal', 20<sup>th</sup> Floor, Nariman Point, Mumbai - 400021|

| Tel# +91 22 2202 3055/66 | Email: [itil\\_investor@informed-tech.com](mailto:itil_investor@informed-tech.com) | Website: [www.informed-tech.com](http://www.informed-tech.com) |

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**Date: November 14, 2024**

To,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai 400 001.

**SCRIP CODE: - 504810**

Dear Sir/Madam,

**Sub: Outcome of the Meeting of Board of Directors held on Thursday, November 14, 2024.**

**Ref.: Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Obligations').**

This is to inform you that the Board of Directors of the Company at their meeting held on Thursday, November 14, 2024, which commenced at 11:30 AM and concluded at 12.00 PM, has *inter-alia* considered and approved the following business:

1. The Un-audited Financial Results (Standalone & Consolidated) of the Company for the Quarter and half year ended September 30, 2024, and Limited Review Report thereon.

Further pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following-

- a) Un-Audited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2024;
- b) Limited Review Report on (Standalone and Consolidated) Financial Results for the quarter and half year ended September 30, 2024;

Pursuant to the Code of Conduct framed by the Company under the SEBI (Prohibition of Insider Trading) Regulations, 2015, 'Trading Window' for all Directors, Key Managerial Personnel, Promoters, Connected Persons, Designated Persons and their immediate relatives of the Company, for trading in the shares of the Company will open after 48 hours of the declaration of Un-audited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended on September 30, 2024.

Kindly take the same on your record.

Yours faithfully,

**For Informed Technologies India Limited**

**Neha Rane**  
**Company Secretary & Compliance Officer**  
**ACS Membership No. A59050**

**Encl. A/a**

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024**  
Rs... in lakhs except earning per share

Particulars	For the Quarter Ended on			For the Half year Ended on		For the Year Ended on
	30/Sep/24	30/Jun/24	30/Sep/23	30/Sep/24	30/Sep/23	31/Mar/24
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Income from Operation</b>						
(a) Revenue from Operations	65.89	59.56	53.89	125.45	106.95	239.52
(b) Other income	182.35	163.56	78.67	345.91	201.21	389.18
<b>Total Income</b>	<b>248.24</b>	<b>223.12</b>	<b>132.56</b>	<b>471.36</b>	<b>308.16</b>	<b>628.70</b>
<b>2 Expenses :</b>						
(a) Cost of materials consumed	-	-	-	-	-	-
(b) Purchases of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	-	-	-	-	-	-
(d) Employee benefits expense	49.16	46.18	33.78	95.34	72.20	144.63
(e) Finance costs	1.56	1.50	1.63	3.06	3.37	6.39
(f) Depreciation, amortisation and impairment expense	9.52	9.34	9.31	18.86	18.61	37.46
(g) Other expenses (Net of cost of manufactured products capitalised)	33.41	44.69	70.39	78.10	111.94	194.79
<b>Total expenses</b>	<b>93.65</b>	<b>101.71</b>	<b>115.11</b>	<b>195.36</b>	<b>206.12</b>	<b>383.27</b>
<b>3 Profit/(Loss) before exceptional items and tax (1 - 2)</b>	<b>154.59</b>	<b>121.41</b>	<b>17.45</b>	<b>276.00</b>	<b>102.04</b>	<b>245.43</b>
4 Exceptional items (net)	-	-	-	-	-	-
<b>5 Profit/(Loss) before tax (3 + 4)</b>	<b>154.59</b>	<b>121.41</b>	<b>17.45</b>	<b>276.00</b>	<b>102.04</b>	<b>245.43</b>
6 Tax Expense						
(a) Current Tax	-	-	-	-	-	-
(b) Adjustment of tax relating to earlier periods	21.76	-	-	21.76	-	-
(c) Deferred Tax	19.69	24.31	7.49	44.00	16.27	(21.07)
<b>7 Profit/(Loss) after tax (5 - 6)</b>	<b>113.14</b>	<b>97.10</b>	<b>9.96</b>	<b>210.24</b>	<b>85.77</b>	<b>266.50</b>
8 Other Comprehensive Income						
a. (i) Items that will not be reclassified to profit or loss	(2.93)	71.82	37.96	68.89	37.27	74.02
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
b. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>9 Total Comprehensive Income / (Loss) for the period (7 + 8)</b>	<b>110.21</b>	<b>168.92</b>	<b>47.92</b>	<b>279.13</b>	<b>123.04</b>	<b>340.52</b>
10 Paid-up equity share capital (Face value Rs. 10 per share)	416.91	416.91	416.91	416.91	416.91	416.91
11 Reserves and Surplus	-	-	-	-	-	1,458.49
12 Earning per share (not annualised):						
(a) Basic Earnings per share Rs.	2.71	2.33	0.24	5.04	2.06	6.39
(b) Diluted Earnings per share Rs.	2.71	2.33	0.24	5.04	2.06	6.39

- Notes:**
- The above results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company at its meeting held on 14th November, 2024.
  - The Company has only one reportable segment of activity namely "Information Technology - Business Process Outsourcing".
  - This statement has been prepared in accordance with companies (Indian Accounting Standards) rules 2015 (Ind AS), prescribed u/s 133 of the companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
  - Previous period figures are regrouped, rearranged, wherever necessary.

Place: Mumbai  
Date: 14th November, 2024

For Informed Technologies India Limited

*Gautam Khandelwal*  
Gautam Khandelwal  
Chairman  
(DIN: 00270717)



INFORMED TECHNOLOGIES INDIA LIMITED

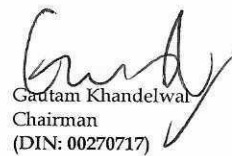
Statement of Unaudited Standalone Assets and Liabilities

Rs... in lakhs

Particulars	As at	
	30th September, 2024	31st March, 2024
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	351.42	352.88
Investment property	17.93	18.48
Other intangible assets	0.46	0.46
Intangible assets under development	-	-
Investments	586.22	513.76
Non-current tax assets (Net)	21.50	34.06
Deferred tax assets (Net)	-	14.66
Other non-current assets	8.05	9.71
	985.58	944.01
<b>Current assets</b>		
Financial assets		
Investments	1,201.01	930.72
Trade Receivables	22.29	34.02
Cash and cash equivalents	51.97	39.70
Bank balance other than mentioned in cash and cash equivalents	-	2.24
Other current assets	44.51	47.88
	1,319.78	1,054.56
<b>Total Assets</b>	<b>2,305.36</b>	<b>1,998.57</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	416.91	416.91
Other Equity	1,737.62	1,458.49
<b>Total Equity</b>	<b>2,154.53</b>	<b>1,875.40</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Financial liabilities		
Borrowings	14.23	7.96
Lease Liabilities	-	-
Provisions	15.67	12.53
Deferred tax liabilities (Net)	29.33	-
Other non-current liabilities	60.93	58.83
<b>Total non-current liabilities</b>	<b>120.16</b>	<b>79.32</b>
<b>Current liabilities</b>		
Financial liabilities		
Borrowings	5.35	6.09
Lease Liabilities	-	-
Trade payables	-	-
Total outstanding dues of micro enterprises and small enterprises and	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	8.37	14.35
Other current liabilities	16.95	23.41
<b>Total current liabilities</b>	<b>30.67</b>	<b>43.85</b>
<b>Total Liabilities</b>	<b>150.83</b>	<b>123.17</b>
<b>Total Equity and Liabilities</b>	<b>2,305.36</b>	<b>1,998.57</b>

Place: Mumbai  
Date: 14th November, 2024

For Informed Technologies India Limited

  
Gautam Khandelwal  
Chairman  
(DIN: 00270717)



INFORMED TECHNOLOGIES INDIA LIMITED

Statement of Unaudited Standalone Cash Flow

Rs... in lakhs

Particulars		As at 30th September, 2024	As at 31st March, 2024
<b>A.</b>	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
	Net Profit / (Loss) before tax	276.00	245.43
	<b>Adjustments for:</b>		
	Depreciation and amortization	18.86	37.46
	Finance cost	3.06	6.39
	Re-measurement gains/(losses) on defined benefit plans	(3.57)	(7.13)
	Profit on sale of investments	(9.02)	(3.35)
	Unrealised (gain)/ loss from investments	(246.06)	(203.88)
	Interest income	(0.06)	(0.70)
	Dividend income	(12.74)	(14.07)
	Profit on sale of fixed asset	(0.13)	-
	Income from investment assets	(84.09)	(168.68)
	<b>Operational Profit before Working Capital changes</b>	<b>(57.75)</b>	<b>(108.53)</b>
	<b>Adjustments for changes in Working Capital :</b>		
	Trade receivables	11.73	(6.65)
	Other current assets	3.37	(3.91)
	Trade payables	(5.98)	0.56
	Other current liabilities	1.17	(3.86)
		<b>10.29</b>	<b>(13.86)</b>
	<b>Cash from/ (used) in operating activities</b>	<b>(47.46)</b>	<b>(122.39)</b>
	Direct taxes paid, net	(9.21)	(11.72)
	<b>NET CASH FROM/ (USED) IN OPERATING ACTIVITIES</b>	<b>(56.67)</b>	<b>(134.11)</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Purchase of Property, plant and equipment	(17.15)	(5.83)
	Proceeds from sale of property, plant and equipment	0.42	-
	Proceeds from sale of investments	12.44	62.07
	Payment towards purchase of investments	(27.64)	(59.74)
	Income from investment assets	84.09	168.68
	Dividend received	12.74	14.07
	Interest received	0.06	0.70
	Proceeds / (repayment) of loans and deposits	3.75	(0.89)
	<b>NET CASH FROM/ (USED) IN INVESTING ACTIVITIES</b>	<b>68.71</b>	<b>179.06</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Proceeds / (Repayment) of Short-term Borrowings	6.26	(4.35)
	Proceeds/ (Repayment) of Long-term Borrowings	(0.74)	(6.09)
	Dividend paid	(2.24)	-
	Finance Cost	(3.06)	(6.39)
	<b>NET CASH GENERATED FROM FINANCING ACTIVITIES</b>	<b>0.22</b>	<b>(16.83)</b>
<b>D.</b>	<b>NET CASH FLOWS DURING THE YEAR (A+B+C)</b>	<b>12.26</b>	<b>28.12</b>
<b>E.</b>	<b>Cash and cash equivalents at the beginning</b>	<b>39.70</b>	<b>11.58</b>
<b>F.</b>	<b>CASH AND CASH EQUIVALENTS AT THE END (D+E)</b>	<b>51.96</b>	<b>39.70</b>
<b>G.</b>	<b>CASH AND CASH EQUIVALENTS COMPRISE OF:</b>		
	Cash on hand	0.18	0.09
	Cheques on hand	-	-
	Balances with banks in current accounts	51.78	39.61
	<b>CASH AND CASH EQUIVALENTS AS PER NOTE</b>	<b>51.96</b>	<b>39.70</b>

For Informed Technologies India Limited

Gautam Khandelwal  
Chairman  
(DIN: 00270717)



Place: Mumbai  
Date: 14th November, 2024

**INFORMED TECHNOLOGIES INDIA LIMITED**  
| CIN-L99999MH1958PLC011001 | www.informed-tech.com |  
Registered Office: Nirmal, 20th floor, Nariman Point, Mumbai 400 021  
Tel # +91 22 2202 3055/66 Fax# +91 22 2204 3162  
Email: itil\_investor@informed-tech.com

**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024**  
Rs... in lakhs except earning per share

Particulars	For the Quarter Ended on			For the Half year Ended on		For the Year Ended on
	30/Sep/24	30/Jun/24	30/Sep/23	30/Sep/24	30/Sep/23	31/Mar/24
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Income from Operation</b>						
(a) Revenue from Operations	65.89	59.56	53.89	125.45	106.95	239.52
(b) Other income	182.35	163.56	78.67	345.91	201.21	389.18
<b>Total Income</b>	<b>248.24</b>	<b>223.12</b>	<b>132.56</b>	<b>471.36</b>	<b>308.16</b>	<b>628.70</b>
<b>2 Expenses :</b>						
(a) Cost of materials consumed	-	-	-	-	-	-
(b) Purchases of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	-	-	-	-	-	-
(d) Employee benefits expense	49.16	46.18	33.78	95.34	72.20	144.63
(e) Finance costs	1.56	1.50	1.63	3.06	3.37	6.39
(f) Depreciation, amortisation and impairment expense	9.52	9.34	9.31	18.86	18.61	37.46
(g) Other expenses (Net of cost of manufactured products capitalised)	33.41	44.69	70.39	78.10	111.94	194.79
<b>Total expenses</b>	<b>93.65</b>	<b>101.71</b>	<b>115.11</b>	<b>195.36</b>	<b>206.12</b>	<b>383.27</b>
<b>3 Profit/(Loss) before exceptional items and tax (1 - 2)</b>	<b>154.59</b>	<b>121.41</b>	<b>17.45</b>	<b>276.00</b>	<b>102.04</b>	<b>245.43</b>
<b>4 Exceptional items (net)</b>	-	-	-	-	-	-
<b>5 Share of Profit/(loss) of Associate Company</b>	11.19	11.06	25.03	22.25	27.99	10.12
<b>6 Profit/(Loss) before tax (3 + 4 + 5)</b>	<b>165.78</b>	<b>132.47</b>	<b>42.48</b>	<b>298.25</b>	<b>130.03</b>	<b>255.55</b>
<b>7 Tax Expense</b>						
(a) Current Tax	-	-	-	-	-	-
(b) Adjustment of tax relating to earlier periods	21.76	-	-	21.76	-	-
(c) Deferred Tax	19.69	24.31	7.49	44.00	16.27	(21.07)
<b>8 Profit/(Loss) after tax (6 - 7)</b>	<b>124.33</b>	<b>108.16</b>	<b>34.99</b>	<b>232.49</b>	<b>113.76</b>	<b>276.62</b>
<b>9 Other Comprehensive Income</b>						
a. (i) Items that will not be reclassified to profit or loss	(2.93)	71.82	37.96	68.89	37.27	74.02
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
b. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>10 Total Comprehensive Income for the period (8 + 9)</b>	<b>121.40</b>	<b>179.98</b>	<b>72.95</b>	<b>301.38</b>	<b>151.03</b>	<b>350.64</b>
<b>11 Paid-up equity share capital (Face value Rs. 10 per share)</b>	416.91	416.91	416.91	416.91	416.91	416.91
<b>12 Reserves and Surplus</b>	-	-	-	-	-	1,518.78
<b>13 Earning per share (not annualised):</b>						
(a) Basic Earnings per share Rs.	2.98	2.59	0.84	5.58	2.73	6.64
(b) Diluted Earnings per share Rs.	2.98	2.59	0.84	5.58	2.73	6.64

**Notes:**

- The above results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company at its meeting held on 14th November, 2024.
- The Company has only one reportable segment of activity namely "Information Technology - Business Process Outsourcing".
- This statement has been prepared in accordance with companies (Indian Accounting Standards) rules 2015 (Ind AS), prescribed u/s 133 of the companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- Previous period figures are regrouped, rearranged, wherever necessary.

Place: Mumbai  
Date: 14th November, 2024

For Informed Technologies India Limited

Gautam Khandelwal  
Chairman  
(DIN: 00270717)



**INFORMED TECHNOLOGIES INDIA LIMITED**

**Statement of Unaudited Consolidated Assets and Liabilities**

Rs... in lakhs

Particulars	As at	
	30th September, 2024	31st March, 2024
<b>Non-current assets</b>		
Property, plant and equipment	351.42	352.88
Investment property	17.93	18.48
Other intangible assets	0.46	0.46
Intangible assets under development	-	-
Investments	668.76	574.05
Non-current tax assets (Net)	21.50	34.06
Deferred tax assets (Net)	-	14.66
Other non-current assets	8.05	9.71
	<b>1,068.11</b>	<b>1,004.30</b>
<b>Current assets</b>		
Financial assets		
Investments	1,201.01	930.72
Trade Receivables	22.29	34.02
Cash and cash equivalents	51.97	39.70
Bank balance other than mentioned in cash and cash equivalents	-	2.24
Other current assets	44.51	47.88
	<b>1,319.78</b>	<b>1,054.56</b>
<b>Total Assets</b>	<b>2,387.89</b>	<b>2,058.86</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	416.91	416.91
Other Equity	1,820.15	1,518.78
<b>Total Equity</b>	<b>2,237.06</b>	<b>1,935.69</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Financial liabilities		
Borrowings	14.23	7.96
Lease Liabilities	-	-
Provisions	15.67	12.53
Deferred tax liabilities (Net)	29.33	-
Other non-current liabilities	60.93	58.83
<b>Total non-current liabilities</b>	<b>120.16</b>	<b>79.32</b>
<b>Current liabilities</b>		
Financial liabilities		
Borrowings	5.35	6.09
Trade payables		
Total outstanding dues of micro enterprises and small enterprises and	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	8.37	14.35
Other current liabilities	16.95	23.41
<b>Total current liabilities</b>	<b>30.67</b>	<b>43.85</b>
<b>Total Liabilities</b>	<b>150.83</b>	<b>123.17</b>
<b>Total Equity and Liabilities</b>	<b>2,387.89</b>	<b>2,058.86</b>

For Informed Technologies India Limited

Gautam Khandelwal  
Chairman  
(DIN: 00270717)



Place: Mumbai  
Date: 14th November, 2024

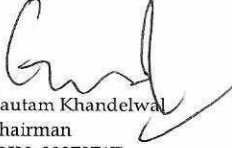
**INFORMED TECHNOLOGIES INDIA LIMITED**

**Statement of Unaudited Consolidated Cash Flow**

Rs... in lakhs

	Particulars	As at 30th September, 2024	As at 31st March, 2024
<b>A.</b>	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
	Net Profit / (Loss) before tax	276.00	245.43
	<b>Adjustments for:</b>		
	Depreciation and amortization	18.86	37.46
	Finance cost	3.06	6.39
	Re-measurement gains/(losses) on defined benefit plans	(3.57)	(7.13)
	Profit on sale of investments	(9.02)	(3.35)
	Unrealised (gain)/ loss from investments	(246.06)	(203.88)
	Interest income	(0.06)	(0.70)
	Dividend income	(12.74)	(14.07)
	Profit on sale of fixed asset	(0.13)	-
	Income from investment assets	(84.09)	(168.68)
	<b>Operational Profit before Working Capital changes</b>	<b>(57.75)</b>	<b>(108.53)</b>
	<b>Adjustments for changes in Working Capital :</b>		
	Trade receivables	11.73	(6.65)
	Other current assets	3.37	(3.91)
	Trade payables	(5.98)	0.56
	Other current liabilities	1.17	(3.86)
		<b>10.29</b>	<b>(13.86)</b>
	<b>Cash from/ (used) in operating activities</b>	<b>(47.46)</b>	<b>(122.39)</b>
	Direct taxes paid, net	(9.21)	(11.72)
	<b>NET CASH FROM/ (USED) IN OPERATING ACTIVITIES</b>	<b>(56.67)</b>	<b>(134.11)</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Purchase of Property, plant and equipment	(17.15)	(5.83)
	Proceeds from sale of property, plant and equipment	0.42	-
	Proceeds from sale of investments	12.44	62.07
	Payment towards purchase of investments	(27.64)	(59.74)
	Income from investment assets	84.09	168.68
	Dividend received	12.74	14.07
	Interest received	0.06	0.70
	Proceeds / (repayment) of loans and deposits	3.75	(0.89)
	<b>NET CASH FROM/ (USED) IN INVESTING ACTIVITIES</b>	<b>68.71</b>	<b>179.06</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Proceeds / (Repayment) of Short-term Borrowings	11.62	(4.35)
	Proceeds/(Repayment) of Long-term Borrowings	(6.09)	(6.09)
	Dividend paid	(2.24)	-
	Finance Cost	(3.06)	(6.39)
	<b>NET CASH GENERATED FROM FINANCING ACTIVITIES</b>	<b>0.22</b>	<b>(16.83)</b>
<b>D.</b>	<b>NET CASH FLOWS DURING THE YEAR (A+B+C)</b>	<b>12.26</b>	<b>28.12</b>
<b>E.</b>	<b>Cash and cash equivalents at the beginning</b>	<b>39.70</b>	<b>11.58</b>
<b>F.</b>	<b>CASH AND CASH EQUIVALENTS AT THE END (D+E)</b>	<b>51.96</b>	<b>39.70</b>
<b>G.</b>	<b>CASH AND CASH EQUIVALENTS COMPRISE OF:</b>		
	Cash on hand	0.18	0.09
	Cheques on hand	-	-
	Balances with banks in current accounts	51.78	39.61
	<b>CASH AND CASH EQUIVALENTS AS PER NOTE</b>	<b>51.96</b>	<b>39.70</b>

For Informed Technologies India Limited

  
Gautam Khandelwal  
Chairman  
(DIN: 00270717)



Place: Mumbai  
Date: 14th November, 2024

  
**PAREKH SHARMA & ASSOCIATES**  
C H A R T E R E D   A C C O U N T A N T S

Review report  
**TO THE BOARD OF DIRECTORS OF  
INFORMED TECHNOLOGIES INDIA LIMITED**

We have reviewed the accompanying statement of unaudited standalone financial results of **Informed Technologies India Limited** ("the Company") for the quarter and half year ended 30<sup>th</sup> September, 2024 ("the Statement") and attached herewith, being submitted by the Company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This statement 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, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the statements based on our review.

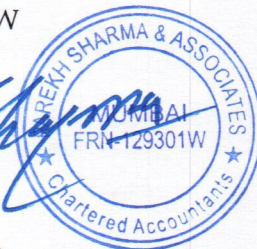
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, 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.

**For Parekh Sharma & Associates**  
**Chartered Accountants**  
Firm Regn. No. 129301W

  
**Sujesh Sharma**  
Partner

Membership No.118944  
UDIN: 24118944BKCNLQ2179  
Place: Mumbai  
Date: **14 NOV 2024**





Limited Review Report On unaudited consolidated quarterly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO THE BOARD OF DIRECTORS OF  
INFORMED TECHNOLOGIES INDIA LIMITED**

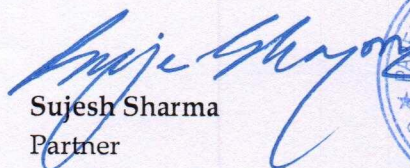
1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Informed Technologies India Limited (“the Parent Company”) and its subsidiary (the Parent Company and its subsidiary together referred to as “the Group”) for the quarter and half year ended 30<sup>th</sup> September, 2024 (“the Statement”) attached herewith, being submitted by the Parent Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the “Listing Regulations”). Attention is drawn to the fact that the consolidated figures for the corresponding quarter and half Year ended 30<sup>th</sup> September, 2023 as reported in these financial results have been approved by the Parent’s Board of Directors.
2. This Statement, which is the responsibility of the Parent’s Management and approved by the Parent’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, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement 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 misstatements. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.


4. The Statement includes the results of the subsidiary Entecres Labs Private Limited.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The consolidated unaudited financial results also include the Group's share of net profit after tax of Rs.124.33 lakhs and Rs.232.49 lakhs and total comprehensive profit of Rs.143.16 lakhs and Rs.301.38 lakhs for the quarter and half year ended 30<sup>th</sup> September, 2024 as considered in the consolidated unaudited financial results, in respect of one associate, based on its interim financial statements which have not been reviewed/audited by their auditors. According to the information and explanations given to us by the Management, these interim financial statements are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

**For Parekh Sharma & Associates**  
**Chartered Accountants**  
Firm Regn. No. 129301W

  
**Sujesh Sharma**  
Partner  
Membership No: 118944  
UDIN: 24118944 BKC NLH 3719  
Place: Mumbai  
Date: **14 NOV 2024**

