



February 5, 2025

BSE Limited

The Listing Department
Phiroze Jeejeebhoy Towers
25th Floor, Dalal Street
Fort, Mumbai 400 001
Maharashtra, India

BSE Scrip Code: 544309

National Stock Exchange of India Limited

The Listing Department
Exchange Plaza, Plot No. C/1, G Block,
Bandra Kurla Complex
Bandra (East), Mumbai 400051
Maharashtra, India

NSE Symbol: IKS

Dear Sir/Ma'am,

Sub: Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine-month period ended December 31, 2024.

We request you to take the same on your records

Yours sincerely,

Inventurus Knowledge Solutions Limited

Sameer Chavan

Company Secretary and Compliance Officer

Membership No. F7211

Encl: As above

Price Waterhouse Chartered Accountants LLP

Review Report

To
The Board of Directors
Inventurus Knowledge Solutions Limited
Building No. 5 & 6, Unit No. 801,
8th Floor, Mindspace SEZ, Thane Belapur Road,
Airoli, Navi Mumbai, Thane, MH 400708

1. We have reviewed the unaudited standalone financial results of Inventurus Knowledge Solutions Limited (the "Company") for the quarter and nine months ended December 31, 2024, which are included in the accompanying 'Statement of unaudited financial results for the quarter and nine months ended December 31, 2024' (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been digitally signed by us for identification purposes.

Attention is drawn to the fact that the financial results for the preceding quarter ended September 30, 2024, corresponding quarter and nine months ended December 31, 2023, as reported in the Statement have been approved by the Company's Board of Directors but have not been subjected to review.

2. This Statement, which is the responsibility of the Company's Management and approved by the 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. 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Price Waterhouse Chartered Accountants LLP, 252, Veer Savarkar Marg, Shivaji Park, Dadar (West), Mumbai - 400 028
T: +91 (22) 66697510

Registered office and Head office: 11-A Vishnu Digambar Marg, Sucheta Bhawan, New Delhi - 110002

Price Waterhouse (a Partnership Firm) converted into Price Waterhouse Chartered Accountants LLP (a Limited Liability Partnership with LLP identity no: LLPIN AAC-5001) with effect from July 25, 2014. Post its conversion to Price Waterhouse Chartered Accountants LLP, its ICAI registration number is 012754N/N500016 (ICAI registration number before conversion was 012754N)

Price Waterhouse Chartered Accountants LLP

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Price Waterhouse Chartered Accountants LLP
Firm Registration Number: 012754N/N500016

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Priyanshu Gundana
Partner
Membership Number: 109553
UDIN: 25109553BMOAUM6356

Place: Mumbai
Date: February 05, 2025

Price Waterhouse Chartered Accountants LLP

Review Report

To

The Board of Directors

Inventurus Knowledge Solutions Limited

Building No. 5 & 6, Unit No. 801,

8th Floor, Mindspace SEZ, Thane Belapur Road,

Airoli, Navi Mumbai, Thane, MH 400708

1. We have reviewed the unaudited consolidated financial results of Inventurus Knowledge Solutions Limited (the “Holding Company”), its subsidiaries (the Holding Company and its subsidiaries hereinafter referred to as the “Group”), (refer paragraph 4 below) for the quarter and nine months ended December 31, 2024, which are included in the accompanying statement of unaudited financial results for the quarter and nine months ended December 31, 2024 (the “Statement”). The Statement is being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the “Listing Regulations, 2015”), which has been digitally signed by us for identification purposes.

Attention is drawn to the fact that the consolidated financial results for the preceding quarter ended September 30, 2024, corresponding quarter and nine months ended December 31, 2023, as reported in the Statement have been approved by the Holding Company’s Board of Directors but have not been subjected to review.

2. This Statement, which is the responsibility of the Holding Company’s Management and has been approved by the Holding 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”, prescribed under Section 133 of the Companies Act, 2013, 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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Price Waterhouse Chartered Accountants LLP

4. The Statement includes the results of the following subsidiaries:
 - Inventurus Knowledge Solutions Inc
 - IKS Cares Foundation
 - Aquity Holdings Inc
 - Aquity Solutions LLC
 - Aquity Solutions India Private Limited
 - Aquity Solutions Australia Pty Limited
 - Aquity Canada ULC
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 the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The interim financial information of one subsidiary reflect total revenues of Rs. 581.13 million and Rs. 2,050.93 million, total net profit after tax of Rs. 97.34 million and Rs. 265.44 million and total comprehensive income of Rs. 77.14 million and Rs.240.74 million, for the quarter and nine months ended December 31, 2024, respectively, as considered in the consolidated unaudited financial results. These interim financial information have been reviewed by other auditors and their reports dated February 05 2025, vide which they have issued an unmodified conclusion, have been furnished to us by the other auditors and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

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

7. The consolidated unaudited financial results include the interim financial information of one subsidiary which have not been reviewed by their auditors, whose interim financial information reflect total revenue of Rs. 0.5 million and Rs. 0.5 million, total net loss after tax of Rs. 1.79 million and Rs. 3.39 million and total comprehensive loss of Rs. 1.79 million and Rs. 3.39 million for the quarter and nine months ended December 31, 2024, respectively, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

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

For Price Waterhouse Chartered Accountants LLP
Firm Registration Number: 012754N/N500016

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Priyanshu Gundana
Partner
Membership Number: 109553
UDIN: 25109553BMOAUN3589

Place: Mumbai
Date: February 05, 2025

Inventurus Knowledge Solutions Limited (formerly known as Inventurus Knowledge Solutions Private Limited)
Registered off 801, Building No 5&6 8th floor, Mindspace Business Park (SEZ),
Thane Belapur Road, Airoli, Navi Mumbai - 400 706, Thane, Maharashtra, India.
CIN - U72200MH2006PLC337651 Telephone : +91 22 3964 3205
Website: www.ikshealth.com Email : investor_relations@ikshealth.com

Statement of unaudited financial results for the quarter and nine months ended December 31, 2024

(Amounts in INR ₹ Million, unless otherwise stated)

Sr.No	Particulars	Consolidated						Standalone					
		For the quarter ended			For the nine months ended			For the quarter ended			For the nine months ended		
		December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024	December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
	unaudited	unaudited	unaudited	unaudited	unaudited	audited	unaudited	unaudited	unaudited	unaudited	unaudited	audited	
1	INCOME												
	Revenue from operations	6,571.61	6,427.84	5,670.95	19,400.38	11,979.66	18,179.28	2,413.13	2,400.28	2,503.44	6,827.16	6,893.55	8,726.91
	Other income	269.89	51.67	59.52	387.23	253.82	400.10	62.53	62.97	67.84	164.89	259.94	328.33
	Total income	6,841.50	6,479.51	5,730.47	19,787.61	12,233.48	18,579.38	2,475.66	2,463.25	2,571.28	6,992.05	7,153.49	9,055.24
2	EXPENSES												
	Changes in inventories of stock-in-trade	-	-	6.86	7.47	6.86	7.14	-	-	-	-	-	-
	Employee benefit expenses	3,833.74	3,639.35	2,866.22	11,080.56	5,811.94	9,618.86	1,115.06	1,005.61	939.12	3,135.54	2,935.39	3,883.81
	Finance cost	205.40	222.25	255.58	687.46	278.98	600.94	36.56	23.33	63.82	93.08	84.28	153.25
	Depreciation and amortisation expenses	277.57	283.28	189.84	843.30	311.70	585.45	69.49	71.26	51.27	215.66	147.47	216.34
	Other expenses	923.24	897.64	1,175.18	2,906.85	2,215.99	3,350.31	267.81	237.61	189.88	736.18	621.46	904.82
	Total expenses	5,239.95	5,042.52	4,493.68	15,525.64	8,625.47	14,162.70	1,488.92	1,337.81	1,244.09	4,180.46	3,788.60	5,158.22
3	Profit before tax (1-2)	1,601.55	1,436.99	1,236.79	4,261.97	3,608.01	4,416.68	986.74	1,125.44	1,327.19	2,811.59	3,364.89	3,897.02
4	Tax Expenses												
	Current tax	365.48	144.60	211.77	1,083.58	707.76	905.74	171.92	189.80	249.07	488.66	614.63	694.00
	Deferred tax	(60.68)	162.37	9.65	(204.19)	(168.90)	(193.92)	(12.92)	14.47	(51.48)	1.54	(192.53)	(166.07)
	Total tax Expenses	304.80	306.97	221.42	879.39	538.86	711.82	159.00	204.27	197.59	490.20	422.10	527.93
5	Profit for the period / year (3-4)	1,296.75	1,130.02	1,015.37	3,382.58	3,069.15	3,704.86	827.74	921.17	1,129.60	2,321.39	2,942.79	3,369.09
6	Other Comprehensive Income												
	<i>Items that may be reclassified to profit or loss</i>												
	Gains/ (losses) on cash flow hedges (net)	(198.02)	(63.95)	11.70	(219.35)	83.26	86.49	(176.92)	(62.89)	11.70	(197.19)	83.26	86.49
	Exchange differences on translation of financial statements of foreign operations	211.88	44.19	30.69	248.19	71.62	66.90	-	-	-	-	-	-
	Income tax relating to above items	31.59	9.76	(1.74)	34.65	(12.44)	(12.96)	26.28	9.49	(1.74)	29.34	(12.44)	(12.96)
		45.45	(10.00)	40.65	63.49	142.44	140.43	(150.64)	(53.40)	9.96	(167.85)	70.82	73.53
	<i>Items that will not be reclassified to profit or loss</i>												
	Remeasurement of post employment benefit obligations	2.21	(13.25)	(2.44)	(15.71)	(11.08)	(19.11)	2.21	(10.70)	(0.84)	(11.22)	(9.48)	(19.15)
	Changes in the fair value of equity investments at FVOCI	-	-	1.27	2.05	7.48	1,333.98	-	-	-	-	-	2.96
	Income tax relating to above items	(0.40)	2.43	1.90	2.03	1.78	(329.87)	(0.40)	2.43	(0.05)	2.03	1.38	2.96
		1.81	(10.82)	0.73	(11.63)	(1.82)	985.00	1.81	(8.27)	(0.89)	(9.19)	(8.10)	(16.19)
	Other Comprehensive Income / (loss) for the period / year, net of tax	47.26	(20.82)	41.38	51.86	140.62	1,125.43	(148.83)	(61.67)	9.07	(177.04)	62.72	57.34
7	Total Comprehensive Income for the period / year (5+6)	1,344.01	1,109.20	1,056.75	3,434.44	3,209.77	4,830.29	678.91	859.50	1,138.67	2,144.35	3,005.51	3,426.43

The statutory auditor has digitally signed the statement for identification purpose only and this statement should be read in conjunction with review report dated February 5, 2025.

Inventurus Knowledge Solutions Limited (formerly known as Inventurus Knowledge Solutions Private Limited)
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Statement of unaudited financial results for the quarter and nine months ended December 31, 2024

(Amounts in INR ₹ Million, unless otherwise stated)

Sr.No	Particulars	Consolidated						Standalone						
		For the quarter ended			For the nine months ended			For the year ended			For the nine months ended			For the year ended
		December 31,2024	September 30, 2024	December 31,2023	December 31,2024	December 31,2023	March 31, 2024	December 31,2024	September 30, 2024	December 31,2023	December 31,2024	December 31,2023	March 31, 2024	
8	Paid-up equity share capital (Face value ₹ 1 per share)	169.77	169.36	169.08	169.77	169.08	169.21	169.77	169.36	169.08	169.77	169.08	169.21	
9	Reserves excluding revaluation reserves as at balance sheet date						11,409.38						8,110.87	
10	Earnings per share (Nominal value of share ₹ 1 each) Basic (INR per share)	7.80	6.80	6.14	20.35	18.55	22.37	4.98	5.54	6.83	13.97	17.79	20.34	
	Diluted (INR per share)	7.60	6.69	6.07	19.84	18.33	22.15	4.85	5.45	6.75	13.61	17.58	20.14	

Notes :

- The above standalone financial results of Inventurus Knowledge Solutions Limited ("the Company") and consolidated financial results of the Company and its subsidiaries (collectively "the Group") for the quarter and nine months ended December 31,2024 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on February 5, 2025. The above results for the quarter and nine months ended December 31,2024 have been reviewed by the Statutory Auditors of the Company in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. The figures for the quarter ended September 30,2024, corresponding quarter ended December 31,2023 and corresponding nine months ended December 31,2023 as reported in the statement have been approved by the Company's Board of Directors but have not been subjected to limited review since the requirement of submission of quarterly consolidated financial results is applicable on listing of equity shares of the Company from the quarter ended December 31,2024.
- This statement has been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards("Ind AS") as prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules thereunder.
- The Group operates in one reportable business segment which comprises a Care enablement platform providing technology enabled solutions to Healthcare providers. This in the context of Indian Accounting Standard (Ind AS 108) "Operating Segments", constitutes a single operating segment.
- During the quarter and nine months ended December 31, 2024, the Company has allotted 36,100 shares (previous period : 485,000 shares) for the quarter and 183,200 shares (previous period :729,400 shares) for the nine months ended December 31, 2024 respectively on exercise of Employee Stock options. Accordingly, the Company has transferred ₹ 14.18 million to the Securities Premium during the nine months ended December 31, 2024.
- The Board at their meeting held on April 22, 2022 approved the 2022 Plan, for issue of shares / options to key employees of the Company and its subsidiaries. During the quarter and nine months ended December 31, 2024, the Company has granted 2,903,600 and 3,699,840 stock options respectively to eligible employees, as approved in the Nomination and Remuneration Committee meeting. The related share based compensation expense for the quarter and nine months ended December 31, 2024 is ₹ 64.40 million and ₹ 161.11 million respectively.
- Earnings per share for the interim periods are not annualised.
- The consolidated financial results of the Group for the quarter and nine months ended December 31, 2024, include the results of its subsidiary companies viz: Inventurus Knowledge Solutions Inc, IKS Cares Foundation and its step down subsidiary companies viz: Aquty Holdings Inc, Aquty Solutions LLC, Aquty Solutions India Private Limited, Aquty Solutions Australia Pty Limited, Aquty Canada ULC.
- The figures appearing in the quarter and nine months ended December 31, 2023 of the consolidated financial results includes figures of Aquty Holdings Inc acquired on October 27, 2023, and hence are not comparable with the other periods presented above.

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The statutory auditor has digitally signed the statement for identification purpose only and this statement should be read in conjunction with review report dated February 5, 2025.

Place : Mumbai
Date : February 5, 2025

For Inventurus Knowledge Solutions Limited

Sachin
Gupta

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by Sachin Gupta
Date: 2025.02.05
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Sachin Gupta
Whole-Time Director
DIN - 02239277

Inventurus Knowledge Solutions Limited (formerly known as Inventurus Knowledge Solutions Private Limited)
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B STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIALISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable.

C FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

Particulars	Amount In Million
1 Loans / revolving facilities like cash credit from banks / financial institutions	
A Total amount outstanding as on date *	-
B Of the total amount outstanding, amount of default as on date	-
2 Unlisted debt securities i.e. NCDs and NCRPS	
A Total amount outstanding as on date	-
B Of the total amount outstanding, amount of default as on date	-
3 Total financial indebtedness of the listed entity including short-term and long-term debt	-

* No default as on reporting date and hence no amount reported.

D FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4thquarter) – Not Applicable

E STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTEDALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for AnnualFiling i.e., 4th quarter) – Not Applicable.

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by Sachin Gupta
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