

July 31, 2025

BSE Limited

Sir Phiroze Jeejeebhoy Towers
Dalal Street, Fort,
Mumbai – 400001
Security Code: 532628

National Stock Exchange of India Limited

Exchange Plaza, 5th Floor, Plot No. C-1,
Block G, Bandra Kurla Complex,
Mumbai – 400051
Scrip code: 3IINFOLTD

Dear Sir/ Madam,

Sub: Outcome of the Board Meeting held on July 31, 2025

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR”), we wish to inform you that the Board of Directors (“Board”) of the Company at its meeting held today i.e. July 31, 2025, has *inter-alia* transacted and approved the following:

1. Approval of Unaudited Financial Results for the Quarter ended June 30, 2025

The Board has approved the Statements of Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter ended June 30, 2025, prepared pursuant to Regulation 33 of SEBI LODR.

We are enclosing herewith a copy of the Statements of Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter ended June 30, 2025 along with Limited Review Reports, thereon as per the prescribed format pursuant to Regulation 33 of SEBI LODR.

2. Conversion of loan granted to NuRe FutureTech Private Limited, wholly owned subsidiary, into redeemable preference shares and infusion of funds

The Board has approved conversion of outstanding loan along with interest amounting to ₹8.17 Crores granted by the Company to NuRe FutureTech Private Limited, wholly owned subsidiary (“NuRe FutureTech”), into Redeemable Preference Shares to be issued to the Company.

Further, the Board of the Company approved fresh infusion of funds amounting Rs. 1.33 crores, by subscribing to the redeemable preference shares of NuRe FutureTech, making total capitalisation of Rs. 9.50 crores.

The details as required under Regulation 30 of the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 are enclosed as Annexure 1.

3. Approval for re-appointment of M/s. CKSP & Co. LLP, Chartered Accountants as Statutory Auditors of the Company

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that based on the recommendation of the Audit Committee, the Board of Directors in its meeting held today, has approved the re-appointment of M/s. CKSP & Co. LLP, Chartered Accountants as Statutory Auditors of the Company for term of five years, starting from the conclusion of the 32nd Annual General Meeting ('AGM') till the conclusion of the 37th AGM of the Company to be held in the calendar year 2030, subject to approval of the shareholders at the ensuing Annual General Meeting.

The details as required under Regulation 30 of the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, are enclosed as Annexure 2.

4. Reorganisation of Senior Management Personnel (SMP)

Based on the recommendation of Nomination and Remuneration Committee, the Board of the Company has approved reorganisation of Senior Management Personnel team and considering permanent movement of Mr. Harish Shenoy to US subsidiary, he will cease to be SMP & KMP with immediate effect. However, he continues to be part of Leadership Team of 3i Infotech Group.

Details as required under Regulation 30 of SEBI LODR read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, are enclosed as Annexure 3.

The Board meeting commenced at 5:22 p.m. and concluded at 6:42 p.m.

You are requested to take the aforesaid information on record.

Thanking you.

Yours faithfully,

For **3i Infotech Limited**

Varika Rastogi

Company Secretary & Compliance Officer

Encl: as above

C K S P AND CO LLP

Chartered Accountants

(A Member Firm of 'C K S P & AFFILIATES')

Regd. Off. : A-312, 3rd Floor, Royal Sands C.H.S.L., Shashtri Nagar, Andheri West,
Mumbai – 400 053, Maharashtra, India. Email: contact@cksp LLP.com Website : www.cksp LLP.com

Independent Auditor's Limited Review Report on the Unaudited Consolidated Financial Results of 3i Infotech Limited for the quarter ended 30/06/2025, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
3i Infotech Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of 3i Infotech Limited (the 'Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group'), and its share of the net profit after tax and total comprehensive income of its joint venture for the quarter ended 30/06/2025 (the 'Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Regulations'). We have initialed the Statement for identification purpose only.
2. The Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, in its meeting held on 31/07/2025, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards ('Ind AS') 34 'Interim Financial Reporting' prescribed under section 133 of the Companies Act, 2013 (the 'Act') 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 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 ('ICAI'). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review is limited primarily to inquiries of the Company persons responsible for financial and accounting matters 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.

We also performed procedures in accordance with the SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29/03/2019 issued by the SEBI under Regulation 33(8) of the Regulations, to the extent applicable.

4. The Statement includes the results of the entities as given in the **Annexure – 1** to this report.

5. Basis for Qualified Conclusion

- a) The Statutory Auditors of 3i Infotech (Middle East) FZ LLC have expressed Adverse Conclusion in their review report for the quarter ended 30/06/2025, which is reproduced as under –
 - Dues from related parties aggregating to AED 453,967,838: We are unable to obtain sufficient appropriate audit evidence regarding the recoverability of these receivables; accordingly, we are unable to determine whether any adjustments to these amounts were necessary.



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C K S P & AFFILIATES – Registration no. NRN/0043/W

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- The Company has incurred loss after tax of AED 2,704,616 for the period ended 30 June 2025 and has a negative net worth of AED 16,196,591 as on 30 June 2025 (March 2025: 13,493,181) without giving impact of item referred in (a). Had the Company provided impact of point "a" referred above, the net worth of the Company would have been further eroded to AED 470,164,429. These situations indicates that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. However, the financial statements of the Company were prepared by the management on a going concern basis of accounting. We are unable to comment on the ability of the Company to continue as a going concern.

- b) The Statutory Auditors of 3i Infotech Holdings Private Limited (Mauritius) have drawn Qualified Conclusion in his review report for the quarter ended 30/06/2025, which is reproduced as under –

The Company's functional currency is Indian National Rupee while its presentation currency is US Dollar. The foreign exchange gains / losses arising on translation from functional to presentation currency, for current and previous years, have been recognized in the Statement of Profit or Loss and in Retained Earnings rather than in Other Comprehensive Income ("OCI") and Foreign Currency Translation Reserves ("FCTR"). This constitutes a departure from IAS 21. We were unable to obtain sufficient appropriate audit evidence about the carrying amount of FCTR and the amount that should have been recorded in OCI because management did not provide us with the relevant workings. Consequently, we were unable to determine the adjustments needed to these items.

6. Qualified Conclusion

Based on our review conducted and procedures performed as stated in paragraph 3 above consideration of the review reports of other auditors referred to in paragraph 9(b) below, and unaudited financial results referred in paragraph 9(c) below, except for the effect of the matter described in the 'Basis for Qualified Conclusion' in para 5 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Ind AS specified under Section 133 of the Act, as amended, read with relevant rules issued there-under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. Material Uncertainty regarding Going Concern

The Statutory Auditors of 3i Infotech (Cyprus) Limited have given Emphasis of Matter paragraph regarding going concern in their audit report dated 18/02/2025 on the financial statements for FY 2023-24, which is reproduced as under-

We draw attention to note 4 of the separate financial statements for FY 2023-24, where it is indicated that the separate financial statements have not been prepared on a going concern basis since it is the intention of the members to liquidate the Company as soon as arrangements can be made. Our conclusion is not modified in respect of this matter.



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8. Emphasis of Matter:

- a) We draw attention to Note 6 to the Statement regarding all long outstanding matters. As represented by the Company's management, the independent consultant has concluded the investigation and there is no further impact on the Statement.

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

9. Other Matters

- (a) We have reviewed the financial results of 2 subsidiaries included in the Statement, whose financial results reflects total revenue of Rs. 3382 lakhs, total net profit after tax of Rs. 100 lakhs and total comprehensive income of Rs. 105 lakhs for the quarter ended 30/06/2025 respectively, as considered in the Statement.
- (b) We did not review the financial results of 4 subsidiaries included in the unaudited consolidated financial results, total revenues of Rs. 11181 lakhs, total net profit/(loss) after tax of Rs. 959 lakhs, total comprehensive income/(loss) of Rs. 1161 lakhs for the quarter ended 30/06/2025 respectively, as considered in the unaudited consolidated financial results. These interim financial results have been reviewed by other auditors, whose reports have been furnished to us by the Holding Company's Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Of the above, in respect of the 4 subsidiaries, their financial results have been prepared in accordance with accounting principles generally accepted in the respective countries of incorporation and the Holding Company's Management has converted these financial results from accounting principles generally accepted in the respective countries to accounting principles generally accepted in India.

- (c) The accompanying unaudited consolidated financial results include the financial results of 20 subsidiaries and a joint venture which have been neither reviewed by us nor by the other auditors, whose financial results reflect total revenues of Rs. 940 lakhs, total net profit/(loss) after tax of Rs. (570) lakhs and total comprehensive income/(loss) of Rs. (197) lakhs for the quarter ended 30/06/2025, as considered in the consolidated unaudited financial results. The unaudited consolidated financial results also include the Group's share of net profit/(loss) after tax of Rs. Nil, the Group's share of total comprehensive income / (loss) of Rs. Nil for the quarter ended 30/06/2025 respectively, as considered in the consolidated unaudited financial results, in respect of a joint venture.

Of the above, in respect of 13 subsidiaries and a joint venture, their financial results have been prepared in accordance with accounting principles generally accepted in the respective countries of incorporation and the Holding Company's Management has converted these financial results from accounting principles generally accepted in the respective countries to accounting principles generally accepted in India. These financial results have been presented solely based on information compiled by the Holding Company's Management and approved by the Board of Directors of the respective companies. According to the information and explanations given to us by the Holding Company's Management, these financial results are not material to the Group.



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- (d) The Statement includes figures for the quarter ended 30/06/2024, which were reviewed by the then statutory auditors and their review report dated 14/08/2024 expressed disclaimer of conclusion

Our conclusion on the Statement is not modified in respect of the matters mentioned in para 9(a) to 9(d) above.

For C K S P AND CO LLP

Chartered Accountants

FRN - 131228W/W100044



Dhananajay Jaiswal

Partner

M. No. 187686

UDIN - 25187686BMJGQK6015



Place: Navi Mumbai

Date: 31/07/2025

C K S P AND CO LLP

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Annexure - I to the Independent Auditor's Review Report on the Unaudited Consolidated Financial Results for the quarter ended 30/06/2025

	Holding Company
	3i Infotech Limited
Sr. No	Subsidiaries
1.	3i Infotech Consultancy Services Limited, India
2.	3i Infotech Digital BPS Limited, India
3.	Professional Access Software Development Private Limited, India
4.	3i Infotech Inc, USA
5.	3i Infotech Holdings Private Limited, Mauritius
6.	3i Infotech (Middle East) FZ LLC, UAE
7.	3i Infotech Software Solutions LLC, UAE
8.	3i Infotech (Thailand) Limited, Thailand
9.	Versares BPS Private Limited, India
10.	NuRe EdgeTech Private Limited, India
11.	NuRe FutureTech Private Limited, India
12.	NuRe CampusLabs Private Limited, India
13.	3i Infotech Asia Pacific Pte Limited, Singapore
14.	3i Infotech SDN BHD, Malaysia
15.	3i Infotech Saudi Arabia LLC, Saudi Arabia
16.	3i Infotech (UK) Limited, UK
17.	3i Infotech (Africa) Limited, Kenya
18.	3i Infotech (South Africa) (Pty) Limited, South Africa
19.	3i Infotech Nigeria Limited, Nigeria
20.	3i Infotech Netherlands B.V., Netherlands
21.	3i Infotech (Canada) INC, Canada
22.	3i Infotech (Cyprus) Limited (formerly known as Black-Barret Holdings Limited), Cyprus
23.	3i Infotech (Western Europe) Group Limited, UK (dissolved w.e.f. 01/04/2025)
24.	3i Infotech (Western Europe) Holdings Limited, UK (dissolved w.e.f. 01/04/2025)
25.	Rhyme Systems Limited, UK (dissolved w.e.f. 01/04/2025)
26.	NuRe Digital SDN BHD, Malaysia
27.	NuRe MediaTech Limited, India
28.	NuRe Bharat Network Limited, India
29.	NuRe Infotech Solutions Pte. Limited, Singapore
	Joint Venture
30.	Process Central Limited, Nigeria



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CONSOLIDATED



3i Infotech

3i Infotech Limited (CIN: L67120MH1993PLC074411)

Regd. office: Tower # 5, International Infotech Park, Vashi Station Complex, Navi Mumbai 400703, Maharashtra, India.
Email: investors@3i-infotech.com Website: www.3i-infotech.com Tel No.:022-7123 8000

Statement of Unaudited Consolidated Financial Results for the quarter ended June 30, 2025

	Particulars	Quarter Ended			(Rupees in Lakhs)
		30-06-2025	31-03-2025	30-06-2024	Year Ended
		(Unaudited)	(Audited)	(Unaudited) Restated	31-03-2025 (Audited)
I	Revenue from Operations				
II	Other Income	17,055	18,700	17,975	72,576
III	Total Income (I+II)	2,153	583	364	1,575
IV	Expenses	19,208	19,283	18,339	74,151
(a)	Employee benefits expense				
(b)	Cost of third party products and services	12,143	12,118	13,933	53,241
(c)	Finance costs	3,486	3,916	2,109	11,515
(d)	Depreciation and amortization expense	135	154	208	759
(e)	Other expenses	462	635	690	2,778
	Total Expenses (IV)	1,290	1,652	1,942	5,726
V	Profit / (Loss) before Forex gain/(loss) and Tax (III-IV)	17,516	18,475	18,882	74,019
VI	Foreign exchange gain/(loss) (net)	1,692	808	(543)	132
VII	Profit / (Loss) before Tax (V+VI)	(482)	(179)	(93)	1,029
VIII	Exceptional Item - Expense / (Income)	1,210	629	(636)	1,161
IX	Profit / (Loss) before Tax (VII-VIII)	-	-	-	-
X	Tax expense	1,210	629	(636)	1,161
XI	Profit / (Loss) for the period (IX-X)	455	(2,061)	246	(1,374)
XII	Profit/(loss) for the year from Discontinued Operations	755	2,690	(882)	2,535
XIII	Other Comprehensive Income	-	-	-	-
	A. (i) Other Comprehensive income not to be reclassified to profit and loss	1	(268)	(12)	4
	(ii) Income tax relating to items that will not be reclassified to profit and loss.	(2)	23	(9)	(4)
	B. (i) Other Comprehensive income will be reclassified to profit and loss	575	5	(6)	(1,335)
	(ii) Income tax relating to items that will be reclassified to profit and loss.	-	-	-	-
XIV	Total Comprehensive income for the period (XI+XII+XIII)	1,329	2,450	(909)	1,200
	Profit for the year attributable to:				
	Equity holders of the parent	762	2,690	(882)	2,535
	Non-controlling interests	(7)	-	-	-
	Other comprehensive income for the year attributable to:				
	Equity holders of the parent	574	(240)	(27)	(1,335)
	Non-controlling interests	-	-	-	-
	Total comprehensive income for the year attributable to:				
	Equity holders of the parent	1,336	2,450	(909)	1,200
	Non-controlling interests	(7)	-	-	-
XV	Paid-up equity share capital (Face value of Rs.10 per share)	16,963	16,963	16,924	16,963
XVI	Other Equity (Excluding Revaluation Reserve)				
XVII	Earnings per equity share (Rs.)*				
	Basic EPS	0.45	1.59	(0.52)	1.50
	Diluted EPS	0.44	1.58	(0.52)	1.49

*Earnings per equity share for the quarter ended is not annualised.
See accompanying notes to the consolidated financial results



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Notes:

- 1 The consolidated financial results for the quarter June 30, 2025 have been extracted from the unaudited consolidated financial statements prepared in accordance with the Indian Accounting Standards (Ind-AS) 34 'Interim Financial Reporting' as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter and other accounting principles generally accepted in India. These consolidated financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on July 31, 2025.
- 2 The figures for the quarter ended March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year 2024-2025 and the published unaudited year to date figures up to the third quarter ended December 31, 2024 which were subjected to limited review by the statutory auditor of the Company.
- 3 The Company has consolidated financial results of all its subsidiaries and a joint venture as per Indian Accounting Standard 110 "Consolidated Financial Statements".
- 4 As required under Ind AS 115 "Revenue from Contracts with Customers", unbilled revenue is accounted on estimate basis in respect of contracts where the contractual right to consideration is based on completion of contractual milestones as confirmed by the technical team.
- 5 Other income includes an amount of INR 18.43 crores (equivalent to USD 2.14 millions) received by 3i Infotech Inc., USA, a material subsidiary of the Company, pursuant to an intimation of overpayment from the Internal Revenue Service (IRS), Department of Treasury, USA, under the "Employee Retention Tax Credit (ERTC)" scheme. Accordingly tax provision has been made as per local tax laws.
- 6 Post the sale of product business carve-out from the Company in 2021, the new management had appointed various consultants and advisers to evaluate all long outstanding matters. Thereafter, based on the recommendations of new management, in September 2022, the Board had set up a Legacy Committee as a Sub - Committee of the Audit Committee, to evaluate and address all long outstanding matters. In the absence of sufficient supporting documents, the Company tried reaching across its former directors/Key Managerial Personnel (KMP). Due to unavailability of information, the necessary provision is recognized in the financial statements. Further, in its Board meeting held on January 31, 2024, the Board of the Company decided to initiate Forensic Audit with respect to the aforesaid legacy matters and the Board of the Company has engaged external consultants, who has submitted the final report, which has been reviewed, approved, and accepted by the Board in their meeting held on January 29, 2025.

As per the findings and observations in the final report, there are no further implications or adverse financial impact on the Company.
- 7 3i Infotech (Western Europe) Holdings Limited, 3i Infotech (Western Europe) Group Limited and Rhyme Systems Limited, three subsidiaries of 3i Infotech (UK) Limited have been dissolved with effect from April 01, 2025.
- 8 Pursuant to the reinstatement of receivables related to the sale of IPR at prevailing exchange rates, the impact of resultant foreign exchange loss of INR 27.16 crores for year ended March 31, 2025 and INR 0.29 crores for the quarter ended June 30, 2024 was given in the Consolidated Financial Results.
- 9 The Group has applied its material accounting policies in the preparation of these financial results consistent with those followed in the annual audited consolidated financial statements for the year ended March 31, 2025.
- 10 The Statutory Auditors of the Company have conducted a limited review of the consolidated financial results for the quarter ended June 30, 2025 pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and have expressed qualified conclusion in their review report.
- 11 Figures for the previous periods have been regrouped / rearranged / reclassified wherever necessary to make them comparable with those of current period.
- 12 The results for the quarter ended June 30, 2025 are available on BSE Limited's website (www.bseindia.com), National Stock Exchange of India Limited's website (www.nseindia.com) and on the Company's website (www.3i-infotech.com).
- 13 The disclosure in respect of standalone financials are as under:

Particulars	Quarter Ended			(Rupees in Lakhs)
	(Unaudited)	(Audited)	(Unaudited)	Year Ended
	30-06-2025	31-03-2025	30-06-2024	(Audited)
				31-03-2025
Net Sales/Income from Operations	8,552	9,970	8,977	36,462
Profit/(Loss) before unwinding of discount under IndAS109 & Tax	140	2,231	(1,600)	1,895
Profit / (Loss) Before Tax	140	2,909	(900)	4,725
Profit (Loss) for the period	140	4,449	(900)	6,265
Total comprehensive income for the period	133	4,254	(946)	6,244



By order of the Board
for 3i Infotech Limited

CA. Uttam Prakash Agarwal
Non-Executive Chairman and Independent Director

Navi Mumbai
July 31, 2025



Vaibhav

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3i Infotech Limited (CIN: L67120MH1993PLC074411)

Regd. office: Tower # 5, International Infotech Park, Vashi Station Complex, Navi Mumbai 400703, Maharashtra, India.
Email: investors@3i-infotech.com Website: www.3i-infotech.com Tel No.: 022-7123 8000

Unaudited Consolidated Segment Information for the quarter ended June 30, 2025

	Particulars	Quarter Ended			(Rupees in Lakhs)
		30-06-2025	31-03-2025	30-06-2024	Year Ended
		(Unaudited)	(Audited)	(Unaudited) Restated	31-03-2025 (Audited)
1	Segment Revenue				
	AAA				
	IS	11,721	13,105	11,371	48,298
	BPS	3,555	3,613	4,075	15,068
	OTHERS	1,747	1,967	2,492	9,150
	Total Net Sales/Income From Operations	32	15	37	60
		17,055	18,700	17,975	72,576
2	Segment Results (Gross Profit)				
	AAA				
	IS	1,012	1,869	1,657	6,365
	BPS	555	659	235	1,563
	OTHERS	313	299	369	1,589
	Total	(412)	(824)	(604)	(2,467)
Less:		1,468	2,003	1,657	7,050
(i)	Finance cost				
(ii)	Unallocable expenditure net of unallocable income	135	154	208	759
(iii)	Exceptional items	123	1,220	2,085	5,130
		-	-	-	-
	Total Profit Before Tax	1,210	629	(636)	1,161

The 3i Infotech group executive management examines the group performance on basis of its business units and has identified Application, Automation, Analytics (AAA) , Infrastructure Services (IS) ,Business Process Services (BPS) as primary segments, OTHERS include Digital Media. The segment results have been arrived at before allocating certain expenses which are unallocable in nature and are disclosed separately.

Unallocable expenditure net of unallocable income includes unallocated overheads, foreign exchange gain/(loss) (net), Other income, Depreciation and amortization expense.

Assets and liabilities used in the Company's business are not identified to any of the reportable segment, as these are used interchangeably between segments. The Management believes that it is not practicable to provide segment disclosure relating to total assets and liabilities since a meaningful segregation of the available data is onerous.



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Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results of 3i Infotech Limited for the quarter ended 30/06/2025, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors

3i Infotech Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of 3i Infotech Limited (the 'Company') for the quarter ended 30/06/2025 (the 'Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations'). We have initialed the Statement for identification purpose only.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in its meeting held on 31/07/2025, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards ('Ind AS') 34 - 'Interim Financial Reporting' prescribed under section 133 of the Companies Act, 2013 (the 'Act') 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 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 ('ICAI'). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review is limited primarily to inquiries of the Company persons responsible for financial and accounting matters 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 and procedure performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Ind AS prescribed under Section 133 of the Act, as amended, read with relevant rules issued there-under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We draw attention to Note 6 to the Statement regarding all long outstanding matters. As represented by the Company's management, the independent consultant has concluded the investigation and there is no further impact on the Statement. Our conclusion on the Statement is not modified in respect of this matter.



C K S P AND CO LLP is a Limited Liability Partnership with LLP Registration No. AAC – 8300
C K S P & AFFILIATES – Registration no. NRN/0043/W

C K S P AND CO LLP

Chartered Accountants

(A Member Firm of 'C K S P & AFFILIATES')

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Mumbai – 400 053, Maharashtra, India. Email: contact@cksp LLP.com Website : www.cksp LLP.com

6. The Statement includes figures for the quarter ended 30/06/2024, which were reviewed by the then statutory auditors and their review report dated 14/08/2024 expressed disclaimer of conclusion. Our conclusion on the statement is not modified in respect of this matter.

For C K S P AND CO LLP
Chartered Accountants
FRN - 131228W/W100044


Dharamanajay Jaiswal
Partner
M. No. 187686
UDIN - 25187686BMJGQJ5742



Place: Navi Mumbai
Date: 31/07/2025

STANDALONE



3i Infotech

3i Infotech Limited (CIN: L67120MH1993PLC074411)

Regd. office: Tower # 5, International Infotech Park, Vashi Station Complex, Navi Mumbai 400703, Maharashtra, India.

Email: investors@3i-infotech.com

Website: www.3i-infotech.com

Tel No.: 022-7123 8000

Statement of Unaudited Standalone Financial Results for the quarter ended June 30, 2025

	Particulars	Quarter Ended			Year Ended
		30-06-2025	31-03-2025	30-06-2024	31-03-2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Revenue from Operations	8,552	9,970	8,977	36,462
II	Other Income (excluding unwinding of discount under Ind AS 109 on Fair Valuation of Investment in Preference Shares)	407	224	162	1,034
III	Total Income (I+II)	8,959	10,194	9,139	37,496
IV	Expenses				
(a)	Employee benefits expense	4,957	4,417	5,228	19,570
(b)	Cost of third party products and services	2,668	2,657	3,495	12,650
(c)	Finance costs	164	74	194	667
(d)	Depreciation and amortization expense	401	569	611	2,439
(e)	Other expenses	797	854	1,104	3,354
	Total Expenses (IV)	8,987	8,571	10,632	38,680
V	Profit / (Loss) before Forex gain/(loss) and Tax (III-IV)	(28)	1,623	(1,493)	(1,184)
VI	Foreign exchange gain/(loss) (net)	168	608	107	3,079
VII	Profit / (Loss) before Tax (V+VI)	140	2,231	(1,600)	1,895
VIII	Unwinding of discount under Ind AS 109 on fair valuation of preference shares	-	678	(700)	2,830
IX	Profit / (Loss) before Exceptional Items and Tax (VII+VIII)	140	2,909	(900)	4,725
X	Exceptional Item - Expense / (Income)	-	-	-	-
XI	Profit / (Loss) before Tax (IX-X)	140	2,909	(900)	4,725
XII	Tax expense	-	(1,540)	-	(1,540)
XIII	Profit / (Loss) for the period (XI-XII)	140	4,449	(900)	6,265
XIV	Profit/(loss) for the year from Discontinued Operations	-	-	-	-
XV	Other Comprehensive Income				
	A. (i) Other Comprehensive income not to be reclassified to profit and loss	(7)	(195)	(46)	(21)
	(ii) Income tax relating to items that will not be reclassified to profit and loss.	-	-	-	-
	B.(i) Other Comprehensive income will be reclassified to profit and loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit and loss.	-	-	-	-
XVI	Total Comprehensive income for the period (XIII+XIV+XV)	133	4,254	(946)	6,244
XVII	Paid-up equity share capital (Face value of Rs.10 per share)	16,963	16,963	16,924	16,963
XVIII	Other Equity (Excluding Revaluation Reserve)				(11,679)
XIX	Earnings per equity share (Rs.)*				
	Basic EPS	0.08	2.62	(0.53)	3.70
	Diluted EPS	0.08	2.62	(0.53)	3.68

*Earnings per equity share for the quarter ended is not annualised.
See accompanying notes to the standalone financial results



STANDALONE

Notes:

- 1 The standalone financial results for the quarter ended June 30, 2025 have been extracted from the unaudited standalone financial statements prepared in accordance with the Indian Accounting Standards (Ind-AS) 34 'Interim Financial Reporting' as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter. These standalone financial results have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on July 31, 2025.
- 2 Other income for the quarter includes interest income on fixed deposits and loans to related parties, sundry balances written back and miscellaneous income.
- 3 As required under Ind AS 115 "Revenue from Contracts with Customers", unbilled revenue is accounted on estimate basis in respect of contracts where the contractual right to consideration is based on completion of contractual milestones as confirmed by the technical team.
- 4 The segment information, pursuant to the requirement of Ind AS 108 "Operating Segments", is given as part of the consolidated financial
- 5 The figures for the quarter ended March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year 2024-2025 and the published unaudited year to date figures up to the third quarter ended December 31, 2024 which were subjected to limited review by the statutory auditor of the Company.
- 6 Post the sale of product business carve-out from the Company in 2021, the new management had appointed various consultants and advisers to evaluate all long outstanding matters. Thereafter, based on the recommendations of new management, in September 2022, the Board had set up a Legacy Committee as a Sub - Committee of the Audit Committee, to evaluate and address all long outstanding matters. In the absence of sufficient supporting documents, the Company tried reaching across its former directors/Key Managerial Personnel (KMP). Due to unavailability of information, the necessary provision is recognized in the financial statements.
These inter-company issues, their current status and its accounting impact is explained below:
A. The Company has an outstanding liability payable towards purchase of Intellectual Property Rights (IPR), since 2012 to its foreign branch in Dubai/3i Infotech (Middle East) FZ LLC amounting to INR 1,06,638.84 Lakhs. The liability towards purchase of IPR was not settled by the Company within the time limit prescribed under FEMA Regulations and the Company had approached Reserve Bank of India (RBI) in 2013 through authorized dealer to extend the timeline for repayment of the aforesaid liability till March 31, 2017.
Not being able to settle the liability even by 2017, the Company had thereafter made an application to the Reserve Bank of India (RBI), through its authorized dealer vide letter dated March 05, 2019 and subsequently on October 23, 2020, for set - off of the liability/ payables to foreign branch in Dubai/ 3i Infotech (Middle East) FZ LLC of INR 1,06,638.84 Lakhs against its trade receivables then due from 3i Infotech Inc, 3i Saudi Arabia and 3i Africa of INR 39,233.00 Lakhs, INR 11,347.00 Lakhs and INR 3,046.00 Lakhs respectively. The Company has not received the RBI approval till reporting date.
B. The Company is also carrying certain long outstanding receivables from various foreign subsidiaries amounting to INR 43,306.26 Lakhs as at June 30, 2025. Considering the current market scenario and low operations in many of the subsidiaries, and even though the Company has a net payable position with respect to the receivables and payables balances of its subsidiaries, the Company recognized a loss allowance amounting to INR 33,569.50 Lakhs till June 30, 2025 on a conservative and prudent basis. The net balance outstanding from subsidiaries (net off provisions) is INR 9,736.76 Lakhs as at June 30, 2025 .
C. The Company had made investments in Equity and Redeemable Convertible Preference Shares of 3i Infotech Holdings Private Limited in Mauritius between 2006-07 to 2011-12. The Company has recognized a provision for diminution in value of investments of INR 89,169.65 Lakhs till June 30, 2025. The net outstanding balance of investment in this subsidiary is INR 86,179.02 Lakhs.
The Company had not been able to meet its obligation of payment of INR 1,06,638.84 Lakhs to its foreign branch in Dubai/3i Infotech (Middle East) FZ LLC, consequently leading to a cascading effect of 3i Infotech FZLLC not being able to payback amount due to 3i Infotech Inc. and 3i Infotech Holdings Pvt Ltd in Mauritius. Further, it has had a cascading effect of 3i Infotech Inc. not being able to redeem the preference shares issued by it to 3i Infotech Holdings Pvt Ltd. In view of the non-realization of the preference shares in 3i Infotech Inc and the loan to 3i Infotech (Middle East) FZLLC, 3i Infotech Holdings Pvt Ltd has not been able to redeem the preference shares of 3i Infotech Limited. Thus, effectively non-payment of the obligation of INR 1,06,638.84 Lakhs by the Company to its foreign branch in Dubai/3i Infotech (Middle East) FZ LLC has led to the non-realization of the preference shares invested in by the Company.
Further, in its board meeting held on January 31, 2024, the Board of the Company decided to initiate Forensic Audit with respect to the aforesaid legacy matters and the Board of the Company has engaged external consultants, who has submitted the final report, which has been reviewed, approved, and accepted by the Board in their meeting held on January 29, 2025.
As per the findings and observations in the final report, there are no further implications or adverse financial impact on the Company.
There is no major change in the quantum of investments/receivables and payables from/to these subsidiaries since 2012. It has always been the intention to settle the receivables and payables on a net basis, subject to the legal and the regulatory approvals. The Company has made impairment provisions against receivables and investments on a prudent and conservative basis in view of the delay in obtaining the legal and regulatory approvals. As and when such approvals are received in future, the estimate of the recoverable amounts will be suitably
- 7 Material accounting policies in preparation of these standalone financial results are consistent with those followed in the annual audited financial statements for the year ended March 31, 2025.
- 8 The Statutory Auditors of the Company have conducted a limited review of the standalone financial results for the quarter ended June 30, 2025 pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and have expressed unmodified conclusion in their review report.
- 9 Figures for the previous periods have been regrouped / rearranged / reclassified wherever necessary to make them comparable with those of current period.
- 10 The results for the quarter ended June 30, 2025 are available on BSE Limited's website (www.bseindia.com), National Stock Exchange of India Limited's website (www.nseindia.com) and on the Company's website (www.3i-infotech.com).



Navi Mumbai
July 31, 2025



By order of the Board
for 3i Infotech Limited

Uttam Prakash Agarwal
CA. Uttam Prakash Agarwal
Non-Executive Chairman and Independent Director

Vaibhav

Details as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Master Circular No SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

Sr. No.	Particulars	Details
1.	Name of the target entity, details in brief such as size, turnover etc.	Nure FutureTech Private Limited, wholly owned Subsidiary of the Company
2.	Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arm's length"	Since the transaction is with wholly owned subsidiary, it is considered a Related Party Transaction. This transaction is on arm's length basis.
3.	Industry to which the entity being acquired belongs	Information Technology (IT), IT-Enabled Services (ITES), and Artificial Intelligence (AI)
4.	Objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity)	To enable NuRe FutureTech Private Limited to take up new businesses.
5.	Brief details of any governmental or regulatory approvals required for the acquisition.	None
6.	Indicative time-period for completion of the acquisition	By December 31, 2025
7.	Consideration - whether cash consideration or share swap or any other form and details of the same	Partially via conversion of Inter-corporate loan including interest and partially by Cash infusion. Redeemable Preference Shares (RPS) to be issued by NuRe FutureTech Private Limited

8.	Cost of acquisition and/or the price at which the shares are acquired	Total Consideration: INR 9.5 Crores - INR 7.7 Crores – Conversion of Inter-Company Loan (Principal) - INR 0.47 Crores – Conversion of Accrued Interest - INR 1.33 Crores – Infusion of fresh funds
9.	Percentage of shareholding / control acquired and / or number of shares acquired	100%
10.	Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief)	NuRe FutureTech Private Limited, India, is already wholly owned subsidiary of the Company, engaged in Information Technology (IT), IT-Enabled Services (ITES), and Artificial Intelligence (AI) services. There is acquisition of only redeemable preference shares in NuRe FutureTech Private Limited. Turnover for FY 22-23, 23-24 and 24-25 is NIL.

Annexure 2

Details as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Master Circular No SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

Particulars	Details
Reason for change viz. re-appointment	Re-appointment of M/s. CKSP & Co. LLP, Chartered Accountants as Statutory Auditors (earlier appointed in casual vacancy)
Date of re-appointment & term of re-appointment;	Re-appointment for a period of 5 years commencing from the conclusion of 32 nd AGM till the conclusion of the 37 th AGM of the Company, subject to the approval of the shareholders at the ensuing AGM of the Company
Brief profile (in case of appointment)	CKSP & Co LLP is a Chartered Accountancy firm registered with the Institute of Chartered accountants of

	India (FRN 131228W/W100044). The firm is engaged in providing professional services for over 14 years in the areas of Statutory audit, risk management, tax and consulting services to listed and unlisted companies across diversified sectors such as banks, insurance, manufacturing companies, mutual funds, information technology, NBFC etc.
Disclosure of relationships between directors (in case of appointment of a director)	None

Annexure 3

Details as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Master Circular No SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

Sr. No.	Particulars	Details
1.	Reason for change (appointment, re-appointment, resignation, removal, death or otherwise)	Cessation of Mr. Harish Shenoy as SMP & KMP, attributed to reorganisation as mentioned in detail in letter.
2.	Date of cessation	With effect from closing business hours of July 31, 2024