

INFINITY INFOWAY LIMITED
(FORMERLY KNOWN AS INFINITY INFOWAY PRIVATE LIMITED)
CIN : L72900GJ2008PLC054170

P-9, Nr. Water Tank, Visvakarma Society, Mavadl Chokdl, Rajkot, Rajkot, Gujarat, India, 360004
Statement of Audited Standalone Profit and Loss for the half year ended and year ended 31st, March 2026

Sr No.	Particulars	(Amount in Lakhs)				
		Half Year ended		Year ended		
		31-03-26	30-09-25	31-03-2025	31-03-2026	31-03-2025
		Audited	Un-Audited	Audited	Audited	Audited
I	Income					
II	Revenue from operations	1,561.79	815.24	659.77	2,377.03	1,319.23
III	Other income	52.79	16.51	19.87	69.30	29.26
IV	Total Income(II+III)	1,614.58	831.75	679.64	2,446.33	1,348.49
V	Expenses					
a)	Cost of Service Consumed	88.43	98.35	40.12	186.78	146.96
b)	Purchase Of Stock In Trade	277.98	-	-	277.98	-
c)	Employee Benefit Expenses	340.10	206.15	169.36	546.25	342.91
d)	Finance costs	4.38	1.61	1.35	5.99	3.04
e)	Depreciation and amortization expense	58.80	27.47	50.96	86.27	78.27
f)	Other Expenses	257.14	121.14	144.89	378.28	213.30
	Total Expenses	1,026.83	454.72	406.68	1,481.55	784.48
VI	Profit Before Tax before Exceptional Items and Tax (PBT) (IV-V)	587.75	377.03	272.96	964.78	564.01
VII	Exceptional Items/Prior Period Items	-	-	-	-	-
VIII	Profit Before Tax before Exceptions Items and Tax (PBT) (VI-VII)	587.75	377.03	272.96	964.78	564.01
IX	Tax Expense					
a)	Current tax	145.61	98.62	69.08	244.23	147.61
b)	Deferred tax	11.66	(1.72)	1.13	9.94	(2.75)
c)	Excess/short provision relating earlier year tax	9.46	-	(19.19)	9.46	(19.19)
	Total Tax Expenses	166.73	96.90	51.02	263.63	125.67
X	Profit After Tax (PAT) (VIII-IX)	421.02	280.13	221.94	701.15	438.34
XI	Other Comprehensive Income / (Expense)					
a)	Items that will not be reclassified to Profit & Loss	(1.15)	1.50	2.73	0.35	(2.57)
	Income tax in respect of above	0.29	(0.38)	(0.68)	(0.09)	0.65
b)	Items that may be reclassified to Profit & Loss					
	Income tax in respect of above					
	Total Other Comprehensive Income	(0.86)	1.12	2.05	0.26	(1.92)
XII	Total Comprehensive Income for the Year (X+XI)	420.16	281.25	223.99	701.41	436.42
XIII	Earnings per equity share of Rs. 10/- each (in Rs.)					
a)	Basic	7.88	7.23	5.96	15.11	11.77
b)	Diluted	7.80	7.23	5.96	15.03	11.77



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Statement of Audited Standalone Profit and Loss for the half year ended and year ended 31st, March 2026

Notes for Financial Results

- 1 The above audited Standalone Financial Results are prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 (Ind AS 34) on Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 as amended from time to time and other recognised accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (LODR) Regulations, 2015 (as amended).
- 2 The above Audited standalone financial results of Infinity Infoway Limited (the Company) for the half year ended 31st March, 2026 were reviewed and recommended by the audit committee and approved by the Board of Directors, at their respective meeting held on 4th May, 2026. These results have been audited by the Statutory Auditors of the Company in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 (LODR) (as amended).
- 3 The Company is engaged in providing customized and integrated online ERP Software for industries like manufacturing, education, retail and construction etc. they provide their services in various modules like supply chain management (SCM), customer relationship management (CRM) and many more.
- 4 The management is in process of identifying parties which are covered under MSME, The amount relating to MSME are disclosed to the extent identified.
- 5 Previous year/period figure have been regrouped/rearranged/recasted/recrified wherever necessary, to make them comparable with the figures of the current period.
- 6 The Figure for the half year ended 31st March '26 are balancing figures between the audited figures in respect of full financial year and the audited figures up to six months ended 30th September, '25.
- 7 During the year ended March 31, 2026, the shareholders of the Company approved the implementation of the "Infinity ESOP Scheme 2025" and the grant of stock options to eligible employees of the Company and its group companies, in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021. The requisite resolutions were duly passed with the requisite approval of the shareholders. The Company shall account for the said stock options in accordance with the applicable accounting standards, regulatory requirements and the accounting policies adopted by the Company.
- 8 The Proceeds From IPO Net Off Issue Expense Is Rs. 2,200.86 Lakhs And Utilisation of the same Is as follows :

Particulars	Planned as per Prospectus	Utilization upto 31st March '26	Balance as at 31st March '26
Development of Proprietary Technology Solution called "ZEROTOUCH DaaS" (Device as a Service) "Proposed Project")	375.00	375.00	-
Purchase of new IT Infrastructure and Certification	260.56	260.56	-
Funding of Tender Deposits and Earnest Money Deposits (EMD) towards Tenders	400.00	100.00	300.00
Funding the incremental Working Capital Requirements of our Company	858.00	373.71	484.29
General corporate purposes	307.30	-	307.30
Total	2,200.86	1,109.27	1,091.59

- 9 The status of investor's complaints during the half year ended 31st March, 2026 as under:-

Complaints pending at the beginning of the period	NIL
Complaints received during the period	NIL
Complaints disposed of during the period	NIL
Complaints unresolved at the end of the period	NIL

For, Infinity Infoway Limited,



Bhaveshkumar Gadhetriya
(Managing Director)
(DIN: 01453088)

Date :- 4th May, 2026
Place :- Rajkot

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Audited Standalone Balance Sheet As At 31st, March 2026

Sr No.	Particulars	(Amount in Lakhs)	
		Figures As At	Figures As At
		31-03-2026	31-03-2025
		Audited	Audited
I	ASSETS		
A	Non-Current Assets		
	a) Property Plant & Equipments	187.07	74.28
	b) Right Of Use Of Asset	49.81	-
	c) Intangible Assets	229.12	237.03
	d) Intangible Assets under Development	815.56	0.95
	e) Financial Assets		
	- Investments	33.32	20.50
	- Other Financial Assets	250.75	92.74
	f) Deferred Tax Assets (Net)	10.60	20.62
	Total Non-Current Assets	1,576.23	446.12
B	Current Assets		
	a) Financial Assets		
	- Trade receivables	911.00	568.65
	- Cash and cash equivalents	1,113.78	382.71
	- Other Bank Balances	539.07	29.59
	- Loans	200.49	2.32
	- Other Financial Assets	35.10	18.32
	b) Other Current Assets	11.03	44.96
	c) Other Tax Assets (Net)	26.13	-
	Total Current Assets	2,836.60	1,046.55
	TOTAL ASSETS	4,412.83	1,492.67
II	EQUITY AND LIABILITIES		
1	EQUITY		
	a) Equity Share capital	545.30	387.70
	b) Other Equity	3,640.88	916.90
	Total Equity	4,186.18	1,304.60
	Share Application Money Pending Allotment	-	-
2	LIABILITIES		
A	Non-Current Liabilities		
	a) Financial Liabilities		
	- Long term Borrowings	-	11.04
	- Long Term Lease Liabilities	44.81	-
	b) Provisions	85.06	56.85
	Total Non-Current Liabilities	129.87	67.89



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Audited Standalone Balance Sheet As At 31st, March 2026

(Amount in Lakhs)

Sr No.	Particulars	Figures As At	Figures As At
		31-03-2026	31-03-2025
		Audited	Audited
B	Current Liabilities		
	a) Financial Liabilities		
	- Short term Borrowings	-	11.52
	- Short Term Lease Liabilities	7.78	-
	- Trade payables		
	(i) Total outstanding dues of other than Micro Enterprise and Small Enterprises	1.04	0.73
	(ii) Total outstanding dues of Micro Enterprise and Small Enterprises	6.09	1.67
	b) Provisions	81.79	103.00
	c) Other Current Liabilities	0.08	0.96
	d) Current Tax Liabilities (Net)	-	2.30
	Total Current Liabilities	96.78	120.18
	Total Liabilities	226.65	188.07
	TOTAL EQUITY & LIABILITIES	4,412.83	1,492.67

For, Infinity Infoway Limited,



Bhaveshkumar Gadhetriya
(Managing Director)
(DIN: 01453088)

Date :- 4th May, 2026

Place :- Rajkot

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Audited Standalone Cash Flow Statement for the Year Ended 31st March '26

(Amount in Lakhs)

Particulars	For The Year Ended	
	31-03-2026	31-03-2025
	Audited	Audited
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit Before Tax and Extraordinary Items	964.78	564.01
Adjustments for:		
Depreciation	86.27	78.27
Stock Compensation Expenses	65.59	0.00
Interest Received	(36.69)	(8.74)
Provision for Gratuity	21.45	17.13
Interest and finance Charges	5.99	3.04
Loss on Sales of Assets	0.09	
Other Adjustments	0.35	16.62
Operating Profit before working capital changes	1107.83	670.33
Adjustment for:		
Decrease/(Increase) in Trade receivables	(342.35)	(166.69)
Decrease/(Increase) in Short-term loans and advances	(198.17)	(2.32)
Decrease/(Increase) in Other Current financial Asset	(16.78)	(0.33)
Decrease/(Increase) in Other Current Asset	33.93	(20.62)
(Decrease)/Increase in Trade Payables	4.73	(42.27)
(Decrease)/Increase in Other Current Liabilities	(0.88)	0.01
(Decrease)/Increase in Short Term Provisions	(21.21)	20.54
(Decrease)/Increase in long Term Provisions	6.75	(0.15)
Cash Generated from Operations	573.85	458.50
Taxes Paid (Net of TDS/Advance Tax)	(282.12)	(218.79)
Net Cash From /(Used In) Operating Activities (A)	291.73	239.71
Cash Flow From Investing Activities		
Purchase of Property Plant and Equipment/Intangible Assets under Development	(999.27)	(256.97)
Decrease/(Increase) in Right of use of Asset	(56.39)	
Purchase of Investment	(12.82)	(10.00)
Decrease/(Increase) in Other Non current Financial Asset	(158.01)	(33.75)
Decrease/(Increase) in Bank Balances	(509.48)	8.14
Interest Received	36.69	8.74
Net Cash From /(Used In) Investing Activities (B)	(1699.28)	(283.84)



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Audited Standalone Cash Flow Statement for the Year Ended 31st March '26

(Amount in Lakhs)

Particulars	For The Year Ended	
	31-03-2026	31-03-2025
	Audited	Audited
Cash Flow From Financing Activities		
Proceeds from Issue of shares	157.60	26.70
Proceeds from Security Premium	1956.98	320.40
Interest and Finance Charges	(5.99)	(3.04)
Repayment of Long Term Borrowing	(11.04)	(11.18)
(Decrease) / Increase of Short Term Borrowing	(11.52)	(14.25)
(Decrease) / Increase in Short term lease liability	7.78	0.00
(Decrease) / Increase in Long term lease liability	44.81	0.00
Net Cash From Financing Activities (c)	2138.62	318.63
Net Increase / (Decrease) in Cash (A)+(B)+(C)	731.07	274.50
Cash and Cash equivalents at the beginning of the year	382.71	108.21
Cash and Cash equivalents at the end of the year	1,113.78	382.71

Notes:

1) Reconciliation of Cash and Cash Equivalents with the Balance Sheet:

Cash and Cash Equivalents includes

Cash in Hand	10.84	5.15
Bank Balance		
In Current/OverDraft Accounts	353.93	117.40
In Deposit Accounts (maturity within 3 months from reporting date)	749.01	260.16
Total	1,113.78	382.71

2) The Standalone statement of cash flows has been prepared in accordance with the Indirect method as set out in the Indian Accounting Standard (Ind AS) - 7 - 'Statement of Cash Flows'.

For, Infinity Infoway Limited,



Bhaveshkumar Gadhetriya
(Managing Director)
(DIN: 01453088)

Date :- 4th May, 2026

Place :- Rajkot



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

To
The Board of Directors of
Infinity Infoway Limited

Report on the audit of the Standalone Financial Results Opinion

We have audited the accompanying Standalone half yearly financial results of Infinity Infoway Limited (the "Company") for the half year ended 31st March, 2026 and the year to date results for the period from 1st April, 2025 to 31st March, 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the half year ended 31st March, 2026 as well as the year to date results for the period from 1st April, 2025 to 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Management and Board of directors' Responsibilities for the Statement

These half yearly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is



higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matters

The Statement includes the Audited Standalone financial results for the half year ended 31st March'26, being the balancing figure between the Audited standalone figures in respect of the full financial year ended 31st March'26 and the audited year to date standalone figures up to the First half of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Yours Faithfully,

For, Keyur Shah & Associates

F.R. No: 333288W

Chartered Accountants



Akhlaq Ahmad Mutvalli

Partner

M. No. 181329

UDIN: -26181329VFIRCL5239

Date: - 4th May, 2026

Place: - Ahmedabad