

INFINITY INFOWAY LIMITED
(FORMERLY KNOWN AS INFINITY INFOWAY PRIVATE LIMITED)

CIN : U72900GJ2008PLC054170

P-9, Nr. Water Tank, Visvakarma Society, Mavadi Chokdi, Rajkot, Rajkot, Gujarat, India, 360004
Statement of Unaudited Consolidated Profit and Loss for the half year ended 30th, September 2025

Sr No.	Particulars	(Amount in Lakhs)			
		Half Year ended			Year ended
		30/09/2025	31/03/2025	30/09/2024	31/03/2025
		Un-Audited	Audited	Audited	Audited
I	Income				
II	Revenue from operations	815.24	659.77	659.46	1,319.23
III	Other income	16.51	19.87	9.39	29.26
IV	Total Income(II+III)	831.75	679.64	668.85	1,348.49
V	Expenses				
	a) Cost of Service Consumed	98.35	40.12	106.84	146.96
	b) Employee Benefit Expenses	206.15	169.36	173.55	342.91
	c) Finance costs	1.61	1.35	1.69	3.04
	d) Depreciation and amortization expense	27.47	50.96	27.31	78.27
	e) Other Expenses	121.14	144.89	68.41	213.30
	Total Expenses	454.72	406.68	377.80	784.48
VI	Profit Before Tax before Exceptional Items and Tax (PBT) (IV-V)	377.03	272.96	291.05	564.01
VII	Exceptional Items				
VIII	Profit Before Tax before Exceptions Items and Tax (PBT) (VI-VII)	377.03	272.96	291.05	564.01
IX	Tax Expense				
	a) Current tax	98.62	69.08	78.53	147.61
	b) Deferred tax	(1.72)	1.13	(3.88)	(2.75)
	c) Excess/short provision relating earlier year tax		(19.19)		(19.19)
	Total Tax Expenses	96.90	51.02	74.65	125.67
X	Profit After Tax (PAT) (VIII-IX)	280.13	221.94	216.40	438.34
XI	Other Comprehensive Income / (Expense)				
	a) Items that will not be reclassified to Profit & Loss	1.50	2.73	(5.30)	(2.57)
	Income tax in respect of above	(0.38)	(0.68)	1.33	0.65
	b) Items that may be reclassified to Profit & Loss				
	Income tax in respect of above				
	Total Other Comprehensive Income	1.12	2.05	(3.97)	(1.92)
XII	Total Comprehensive Income for the Year (X+XI)	281.25	223.99	212.43	436.42
	Net Profit After Tax attributable to:				
	a) Owner of the Company	280.13	221.94	216.40	438.34
	b) Non Controlling Interest				
		280.13	221.94	216.40	438.34
	Other comprehensive (loss)/income attributable to:				
	a) Owner of the Company	1.12	2.04	(3.97)	(1.92)
	b) Non Controlling Interest				
		1.12	2.04	(3.97)	(1.92)
	Total comprehensive income/(loss) for the year attributable to:-				
	a) Owner of the Company	281.25	223.99	212.43	436.42
	b) Non Controlling Interest				
		281.25	223.99	212.43	436.42
XIII	Earnings per equity share of Rs. 10/- each (in Rs.)				
	a) Basic	7.23	5.96	5.97	11.77
	b) Diluted	7.23	5.96	5.97	11.77

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Notes for Financial Results

- 1 Basis of Preparation of the Statement and Adoption of Indian Accounting Standards. The Company has adopted Indian Accounting Standard (IND AS) specified under companies (Indian) Accounting Standard Rules, 2015 [as ammended] precribed under section 133 of the companies act,2013.

- 2 The above unaudited consolidated financial results of Infinity Infoway Limited (the Company) for the half year ended 30th September, 2025 were reviewed and recommended by the audit committee and approved by the Board of Directors, at their respective meeting held on 12th November, 2025. There results have been subject to limited review by the Statutory Auditors.

- 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 '25 are balancing figures between the audited figures in respect of full financial year and the audited figures up to six months ended 30th September, '24.

- 7 The status of investor's complaints during the half year ended 30th September, 2025 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

- 8 Share application money amounting to 1,046.56 lakhs was received from anchor investors, pending allotment of shares, and has been disclosed under 'Share Application Money Pending Allotment' in the Balance Sheet

- 9 Before the date of signing of results and after the half year ended on 30th September, '25 , the company had made an initial public offering (IPO) of 15,76,000 equity shares of face value of Rs. 10/- each fully paid up for cash at a price of Rs. 155/- per equity share (including share premium of Rs. 145 per equity share) aggregating to Rs.24.42 Cr. The aforementioned equity shares of the company allotted as on 06th October, '25 and got listed on BSE Emerge Platform on 08th October, '25. Hence, the effect of the same have not been considered in the half year ended on 30th September, '25 and same shall be considered in the next reporting period.

- 10 Following subsidiary company/entity, associate and jointly controlled entities have been considered in the preparation of the consolidated financial statement:

Name of the Company	Relationship	Country of Incorporation	% Holding and voting power either directly or indirectly through subsidiary (As at 30th September, '25)
Infinity Transsoft Solution Pvt. Ltd.	Associate	India	49.60%

For, Infinity Infoway Limited,



Bhaveshkumar Gadhetriya
(Managing Director)
(DIN: 01453088)

Date :- 12th November, 2025

Place :- Rajkot

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Unaudited Consolidated Balance Sheet As At 30th Sept. 2025

(Amount in Lakhs)

Sr No.	Particulars	Figures As At	Figures As At
		30/09/2025	31/03/2025
		Un-Audited	Audited
I	ASSETS		
A	Non-Current Assets		
	a) Property Plant & Equipments	79.82	74.28
	b) Right Of Use Of Asset	55.45	-
	c) Intangible Assets	55.00	237.03
	d) Intangible Assets under Development	374.48	0.95
	e) Financial Assets	-	-
	- Investments	20.00	20.00
	- Other Financial Assets	186.11	92.74
	f) Deferred Tax Assets (Net)	21.96	20.62
	Total Non-Current Assets	792.82	445.62
B	Current Assets		
	a) Financial Assets		
	- Trade receivables	579.69	568.65
	- Cash and cash equivalents	1,156.85	382.71
	- Other Bank Balances	102.04	29.59
	- Loans	108.26	2.32
	- Other Financial Assets	34.03	18.32
	b) Other Current Assets	54.91	44.96
	Total Current Assets	2,035.78	1,046.55
	TOTAL ASSETS	2,828.60	1,492.17
II	EQUITY AND LIABILITIES		
1	EQUITY		
	a) Equity Share capital	387.70	387.70
	b) Other Equity	1,197.65	916.40
	Total Equity	1,585.35	1,304.10
	Share Application Money Pending Allotment	1,046.56	

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Unaudited Consolidated Balance Sheet As At 30th Sept. 2025

(Amount in Lakhs)

2	LIABILITIES		
A	Non-Current Liabilities		
	a) Financial Liabilities		-
	- Long term Borrowings	9.57	11.04
	- Long Term Lease Liabilities	49.04	-
	b) Provisions	63.06	56.85
	Total Non-Current Liabilities	121.67	67.89
B	Current Liabilities		
	a) Financial Liabilities		
	- Short term Borrowings	6.57	11.52
	- Short Term Lease Liabilities	6.82	-
	- Trade payables	-	-
	(i) Total outstanding dues of other than Micro Enterprise and Small Enterprises	2.54	0.73
	(ii) Total outstanding dues of Micro Enterprise and Small Enterprises	2.97	1.67
	b) Provisions	54.13	103.00
	c) Other Current Liabilities	0.11	0.96
	d) Current Tax Liabilities (Net)	1.88	2.30
	Total Current Liabilities	75.02	120.18
	Total Liabilities	196.69	188.07
	TOTAL EQUITY & LIABILITIES	2,828.60	1,492.17

For, Infinity Infoway Limited,



[Signature]

Bhaveshkumar Gadhethriya
(Managing Director)
(DIN: 01453088)

Date :- 12th November, 2025
Place :- Rajkot

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Unaudited Consolidated Cash Flow Statement for the Half Year Ended 30th Sept. '25

(Amount in Lakhs)

Particulars	Figures in Lakhs (unless otherwise stated)	
	For The Period Ended	
	30th Sept. 2025	30th Sept. 2024
	Unaudited	Audited
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit Before Tax and Extraordinary Items	377.03	291.05
Adjustments for:	-	
Depreciation	27.47	27.31
OCI Effect Related to Contribution to Gratuity	1.50	(5.30)
Interest Received	(5.35)	(1.83)
Provision for Gratuity	9.64	7.93
Interest and finance Charges	1.61	1.69
Operating Profit before working capital changes	411.90	320.85
Adjustment for:		
Changes in Trade receivables	(11.04)	(148.02)
Changes in Short-term loans and advances	(105.94)	-
Changes in Other Current financial Asset	(15.71)	(19.90)
Changes in Other Current Asset	(9.95)	(9.35)
Changes in Trade Payables	3.11	42.24
Changes in Other Current Liabilities	(0.85)	34.00
Changes in Short Term Provisions	(48.87)	(17.07)
Changes in long Term Provisions	(3.43)	3.32
Cash Generated from Operations	219.22	206.07
Taxes Paid (Net of TDS/Advance Tax)	(99.04)	(55.58)
Net Cash From /(Used In) Operating Activities (A)	120.18	150.49
Cash Flow From Investing Activities		
Purchase of Property Plant and Equipment/Intangible Assets under	(223.57)	(65.23)
Increase/ Decrease in Right of use of Asset	(56.39)	
Purchase of Investment	-	(10.00)
Changes in Other Non current Financial Asset	(93.37)	20.78
Changes in Bank Balances	(72.45)	(20.63)
Interest Received	5.35	1.83
Net Cash From /(Used In) Investing Activities (B)	(440.43)	(73.25)

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Unaudited Consolidated Cash Flow Statement for the Half Year Ended 30th Sept. '25

(Amount in Lakhs)

Cash Flow From Financing Activities		
Proceeds from Issue of shares		12.50
Proceeds from anchor investors pending allotment	1,046.56	
Proceeds from Security Premium	-	150.00
Interest and Finance Charges	(1.61)	(1.69)
Repayment of Short Term Borrowing	(4.95)	(13.13)
(Decrease) / Increase in Short term lease liability	6.82	-
(Decrease) / Increase in Long term lease liability	49.04	
Repayment of Long Term Borrowing	(1.47)	(6.19)
Net Cash From Financing Activities (c)	1,094.39	141.49
Net Increase / (Decrease) in Cash (A)+(B)+(C)	774.14	218.73
Cash and Cash equivalents at the beginning of the year	382.71	108.21
Cash and Cash equivalents at the end of the year	1,156.85	326.94

The Consolidated 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 :- 12th November, 2025

Place :- Rajkot