

**iValue Infosolutions Limited****(Formerly known iValue Infosolutions Private Limited)**

No. 903/1/1, 19th Main Road, 4th Sector,

H.S.R. Layout, Bangalore – 560102, Karnataka, India

CIN: U72200KA2008PLC045995|GST: 29AABC18601B1ZW

www.ivaluegroup.com | info@ivalue.co.in

October 16, 2025

National Stock Exchange of India Limited
The Listing Department,
Exchange Plaza,
Bandra Kurla Complex,
Mumbai – 400051

BSE Limited
Department of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001

Trading Symbol: **IVALUE**Scrip Code: **544523**

Subject: Outcome of Board Meeting

Respected Sir/ Madam,

In continuation of our letter dated October 09, 2025, and pursuant to Regulation 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we attach the Unaudited Financial Results (Standalone and Consolidated) for the quarter ended June 30, 2025, along with Limited Review Report thereon.

The said Unaudited Financial Results were duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company today i.e., October 16, 2025.

The Board Meeting commenced at 05.00 P.M. and concluded at 06.00 P.M. (IST)

This is for information and records.

Thanking you,

Yours Sincerely,

For iValue Infosolutions Limited**Lakshmammanni****Company Secretary and Compliance Officer****Membership No. A51625**

IVALUE INFOSOLUTIONS LIMITED

CIN No.: U72200KA2008PLCo45995

Regd. Off. - 903/1/1, 19th Main Road, Sector 4, Hsr Layout, Bangalore, 560102
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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

Sl.No	Particulars	Quarter Ended			(Rs. in Lakhs)
		June 30, 2025	March 31, 2025	June 30, 2024	Year Ended
		Unaudited	Unaudited (Refer Note 4)	Unaudited (Refer Note 4)	March 31, 2025 Audited
1	INCOME				
	Revenue from Operations	21,457	25,473	18,998	89,576
	Other Income	705	920	215	1,981
	Total Income	22,162	26,393	19,213	91,557
2	EXPENSES				
	Purchases of Stock-in-trade	17,168	17,972	14,634	66,136
	Changes in inventories of Stock-in-trade	663	(249)	1,076	1,484
	Employee benefits expense	1,532	1,502	770	5,333
	Finance Costs	151	399	172	1,271
	Depreciation and amortisation expense	177	176	174	711
	Other expenses	1,107	1,510	1,083	5,450
	Total Expenses	20,798	21,310	17,909	80,385
3	Profit before tax (1-2)	1,364	5,083	1,304	11,172
4	Income Tax Expense				
	(1) Current tax	396	1,336	199	2,776
	(2) Tax adjustments for earlier years (Net)	-	(0)	-	20
	(3) Deferred tax	(49)	36	135	73
	Total Tax Expense	347	1,372	334	2,869
5	Profit for the period/year (3-4)	1,017	3,711	970	8,303
6	Other Comprehensive Income/(Loss)				
	(a) Items that will not be reclassified to profit or loss				
	- Remeasurements of post employment benefit obligations	(16)	(1)	(1)	(3)
	- income Tax relating to these items	4	0	0	1
	(b) Items that will be reclassified to profit or loss	-	-	-	-
	Total Other Comprehensive Income/(Loss)	(12)	(1)	(1)	(2)
7	Total Comprehensive Income for the period/year (5+6)	1,005	3,710	969	8,301
8	Paid up Equity Share Capital (face value Rs. 2 each)	842	842	421	842
9	Other Equity				45,405
10	Earning Per Share (in Rupees) face value Rs. 2 each (not annualised except year end):				
	a) Basic (in INR)	1.88	6.93	1.81	15.51
	b) Diluted (in INR)	1.86	6.93	1.81	15.51

See accompanying notes forming part of the Standalone Financial Results

Notes:

- The above results of iValue Infosolutions Limited were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 16th October, 2025. The Statutory Auditors of the Company have conducted a Limited Review of the above Standalone Financial Results for the Quarter Ended June 30, 2025.
- The standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('IND AS') prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- The Company is primarily engaged in a single business of providing Hardware and Software & Allied Support which are governed by similar set of returns. The chief operating decision maker (CODM) identifies the company's business as a single operating segment for the purpose of making decisions on allocation of resources and assessing its performance and accordingly, there is a single reportable segment in the context of the Operating Segment defined under Ind AS 108.



- 4 The financial results for the quarters ended March 31, 2025 and June 30, 2024, as reported above have been approved by the Company's Board of Directors, but have not been subjected to review by the statutory auditors.
- 5 In line with the requirements of Regulation 47(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the results are available on the Stock Exchanges website at (www.bseindia.com and www.nseindia.com) and on the Company's website at www.ivaluegroup.com.
- 6 The Company acts as an agent and recognizes revenue on a net basis for Software and Allied Support stream of revenue. The below table represents Gross sales billed to the customers and Gross purchases in respect of software and allied support services and net revenue recognised under revenue from operations:

Particulars	Quarter Ended (Unaudited)			Year Ended (Audited)
	June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
Gross sales billed to the Customers	57,655	66,374	44,229	234,155
Netting of Gross Sales and Gross Purchase in respect of Software and Allied support services	(36,198)	(40,901)	(25,231)	(144,579)
Revenue from operations	21,457	25,473	18,998	89,576

- 7 Subsequent to receipt of all the necessary clearances, the company got listed on the Bombay stock exchange and National stock exchange on September 25, 2025.

For iValue Infosolutions Limited

The Statutory Auditors have digitally signed (Place: London, United Kingdom), this Standalone Financial results for identification purpose only and this Standalone Financial results should be read in conjunction with their review report dated October 16, 2025



Place: Bangalore
Date: October 16, 2025

Sunilkumar Pillai
Chairman and Managing Director
DIN: 02226978

Price Waterhouse & Co Chartered Accountants LLP

Review Report

To
The Board of Directors
Ivalue Infosolutions Limited
No. 903/1/1, 19th Main Road, 4th Sector,
H.S.R. Layout, Bangalore – 560 102

1. We have reviewed the unaudited standalone financial results of Ivalue Infosolutions Limited (the “Company”) for the quarter ended June 30, 2025, which are included in the accompanying Statement of Unaudited Standalone Financial Results for the quarter ended June 30, 2025 (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 corresponding period for quarters ended March 31, 2025 and June 30, 2024, as reported in the Statement have been approved by the Company’s Board of Directors, but have not been subjected to review. 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.
2. 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.
3. 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.

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Mumbai - 400 028
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Registered office and Head office: Plot No. 56 & 57, Block ON, Sector-V, Salt Lake, Kolkata - 700 091

Price Waterhouse & Co. (a Partnership Firm) converted into Price Waterhouse & Co Chartered Accountants LLP (a Limited Liability Partnership with LLP identity no: LLPIN AAC-4362) with effect from July 7, 2014. Post its conversion to Price Waterhouse & Co Chartered Accountants LLP, its ICAI registration number is 304026E/E300009 (ICAI registration number before conversion was 304026E)

Price Waterhouse & Co Chartered Accountants LLP

4. The interim financial information of one branch incorporated outside India reflect revenue from operations of Rs. 1,604 lakhs, profit for the quarter of Rs. 748 lakhs, and total comprehensive income of Rs. 748 lakhs for the quarter ended June 30, 2025, as considered in the Statement. The interim financial information of the said branch have been prepared in accordance with accounting principles generally accepted in its country of incorporation which have been reviewed by the auditor of the said branch under the International Standard on Review Engagements (ISRE) 2410 “Review of Interim Financial Information Performed by the Independent Auditor of the Entity”, and upon which the branch’s auditor vide their review report have issued an unmodified conclusion. The Company’s Management has converted the interim financial information of the said branch from the accounting principles generally accepted in its country of incorporation to the accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Company’s Management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the said branch, is based on the review report of the other auditor and the conversion adjustments prepared by the Company’s Management as reviewed by us and the procedures performed by us as stated in paragraph 3 above.
5. The unaudited standalone financial results include the interim financial results of two branches which have not been reviewed by their auditors, whose interim financial results reflect total revenue of Rs. Nil, total net loss after tax of Rs. 92 lakhs and total comprehensive loss of Rs. 92 lakhs for the quarter ended June 30, 2025, as considered in the unaudited standalone financial results. According to the information and explanations given to us by the Management, these interim financial results are not material to the Company.

Our conclusion on the Statement is not modified in respect of the matters referred to in paragraphs 4 and 5 above.

For Price Waterhouse & Co Chartered Accountants LLP
Firm Registration Number: 304026E/E300009

Arunkumar Ramdas
Partner
Membership Number : 112433
UDIN : 25112433BMOVAS8090

London, United Kingdom
October 16, 2025

IVALUE INFOSOLUTIONS LIMITED

CIN No.: U7200KA2008PLC045995

Regd. Off. - 903/1/1, 19th Main Road, Sector 4, Hsr Layout, Bangalore, 560102

e-mail info@ivalue.co.in; website www.ivaluegroup.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

Sl.No	Particulars	Quarter Ended			(Rs. in Lakhs)
		June 30, 2025	March 31, 2025	June 30, 2024	Year Ended
		Unaudited	Unaudited (Refer Note 5)	Unaudited (Refer Note 5)	March 31, 2025 Audited
1	INCOME				
	Revenue from Operations	22,790	26,060	19,586	92,268
	Other Income	717	1,056	157	1,967
	Total Income	23,507	27,116	19,743	94,235
2	EXPENSES				
	Purchases of Stock-in-trade	18,016	17,822	14,701	66,528
	Changes in inventories of Stock-in-trade	663	(310)	1,076	1,423
	Employee benefits expense	1,900	1,906	1,189	6,880
	Finance Costs	163	440	188	1,346
	Depreciation and amortisation expense	178	179	175	716
	Other expenses	1,202	2,034	1,163	6,023
	Total Expenses	22,122	22,071	18,491	82,916
3	Profit before tax (1-2)	1,385	5,044	1,252	11,319
4	Income Tax Expense				
	(1) Current tax	398	1,339	201	2,821
	(2) Tax adjustments for earlier years (Net)	-	-	-	20
	(3) Deferred tax	(49)	(92)	135	(52)
	Total Tax Expense	349	1,247	336	2,789
5	Profit for the period/year (3-4)	1,036	3,797	916	8,530
6	Other Comprehensive Income/(Loss)				
	(a) Items that will not be reclassified to profit or loss				
	-Remeasurements of post employment benefit obligations	(16)	(8)	(1)	(10)
	- income Tax relating to these items	4	2	0	3
	(b) Items that will be reclassified to profit or loss				
	-Exchange differences on translation of foreign operations	-	(9)	-	(9)
	- income Tax relating to these items	-	-	-	-
	Total Other Comprehensive Income/(Loss)	(12)	(15)	(1)	(16)
7	Total Comprehensive Income for the period/year (5+6)	1,024	3,782	915	8,514
8	Profit attributable to :				
	- Owners of the Company	1,039	3,818	927	8,558
	- Non-controlling interests	(3)	(21)	(11)	(28)
9	Other Comprehensive Income / (Loss) attributable to :				
	- Owners of the Company	(2)	(15)	7	(11)
	- Non-controlling interests	(10)	-	(8)	(5)
10	Total Comprehensive Income attributable to :				
	- Owners of the Company	1,038	3,803	934	8,547
	- Non-controlling interests	(14)	(21)	(19)	(33)
11	Paid up Equity Share Capital (face value Rs. 2 each)	842	842	421	842
12	Other Equity				45,414
13	Earning Per Share (in Rupees) face value Rs. 2 each (not annualised except year end):				
	a) Basic (in INR)	1.92	7.13	1.79	15.51
	b) Diluted (in INR)	1.89	7.13	1.79	15.51

See accompanying notes forming part of the Consolidated Financial Results

Notes:

- The above results of iValue Infosolutions Limited ('the Holding Company') and its Subsidiaries (together referred to as 'Group') were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 16th October, 2025. The Statutory Auditors of the Company have conducted a Limited Review of the above Consolidated Financial Results for the Quarter Ended June 30, 2025.
- The consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('IND AS') prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.



3 Information of Standalone Financial Results of the Company is as under:

Sr. No.	Particulars	Quarter Ended			(Rs. in Lakhs)
		June 30, 2025 Unaudited	March 31, 2025 Unaudited	June 30, 2024 Unaudited	Year Ended March 31, 2025 Audited
A	Total Income	22,162	26,393	19,213	91,557
B	Profit before tax	1,364	5,083	1,304	11,172
C	Profit after tax	1,017	3,711	970	8,303

- 4 The Group is primarily engaged in a single business of providing Hardware and Software & Allied Support which are governed by similar set of returns. The chief operating decision maker (CODM) identifies the Group's business as a single operating segment for the purpose of making decisions on allocation of resources and assessing its performance and accordingly, there is a single reportable segment in the context of the Operating Segment defined under Ind AS 108.
- 5 The financial results for the quarters ended March 31, 2025 and June 30, 2024, as reported above have been approved by the Company's Board of Directors, but have not been subjected to review by the statutory auditors.
- 6 In line with the requirements of Regulation 47(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the results are available on the Stock Exchanges website at (www.bseindia.com and www.nseindia.com) and on the Group's website at www.ivaluegroup.com.
- 7 The Group acts as an agent and recognizes revenue on a net basis for Software and Allied Support stream of revenue. The below table represents Gross sales billed to the customers and Gross purchases in respect of software and allied support services and net revenue recognised under revenue from operations:

Particulars	Quarter Ended (Unaudited)			Year Ended (Audited)
	June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
Gross sales billed to the Customers	60,642	67,063	47,126	243,938
Netting of Gross Sales and Gross Purchase in respect of Software and Allied support services	(37,852)	(41,003)	(27,540)	(151,670)
Revenue from operations	22,790	26,060	19,586	92,268

- 8 Subsequent to receipt of all the necessary clearances, the company got listed on the Bombay stock exchange and National stock exchange on September 25, 2025.

For iValue Infosolutions Limited

The Statutory Auditors have digitally signed (Place: London, United Kingdom), this Consolidated Financial results for identification purpose only and this Consolidated Financial results should be read in conjunction with their review report dated October 16, 2025



Place: Bangalore
Date: October 16, 2025

Sunilkumar Pillai
Chairman and Managing Director
DIN: 02226978

Price Waterhouse & Co Chartered Accountants LLP

Review Report

To
The Board of Directors
Ivalue Infosolutions Limited
No. 903/1/1, 19th Main Road, 4th Sector,
H.S.R. Layout, Bangalore – 560 102

1. We have reviewed the unaudited consolidated financial results of Ivalue Infosolutions Limited (the “Holding Company”) and its subsidiaries (the Holding Company and its subsidiaries hereinafter referred to as the “Group”) (refer paragraph 3) for the quarter ended June 30, 2025 which are included in the accompanying Statement of Unaudited Consolidated Financial Results for the quarter ended June 30, 2025 (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 corresponding period for quarters ended March 31, 2025 and June 30, 2024, as reported in these financial results have been approved by the Holding Company’s Board of Directors but have not been subjected to review. 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.
2. 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 & Co Chartered Accountants LLP

3. The Statement includes the results of the following entities:

Holding Company

Ivalue Infosolutions Limited

Branches

- a) Singapore Branch
- b) Kenya Branch
- c) Bangladesh Branch

Subsidiaries

- a) Asia iValue Pte. Ltd
- b) ASPL Info Services Private Limited
- c) ASPL Info Services (FZE)
- d) iValue S L (Private) Limited
- e) iValue Infosolutions Sea Co., Ltd.

4. Based on our review conducted and procedures performed as stated in paragraph 2 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 5 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.
5. The interim financial information of one subsidiary and one branch incorporated outside India reflect revenue from operations of Rs. 2,609 lakhs, profit of Rs. 768 lakhs and total comprehensive income of Rs. 768 lakhs for the quarter ended June 30, 2025, as considered in the Statement. The interim financial information of the said subsidiary and branch have been prepared in accordance with accounting principles generally accepted in the their respective countries of incorporation which have been reviewed by the auditor of the said subsidiary and branch under the International Standard on Review Engagements (ISRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", and upon which the subsidiary's and branch's auditor vide their review reports have issued an unmodified conclusion. The Holding Company's Management has converted the interim financial information of the said subsidiary and branch from the accounting principles generally accepted in the their respective countries of incorporation to the accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's Management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the said subsidiary and branch, is based on the review reports of the other auditor and the conversion adjustments prepared by the Holding Company's Management as reviewed by us and the procedures performed by us as stated in paragraph 2 above.

Price Waterhouse & Co Chartered Accountants LLP

6. The unaudited consolidated financial results include the interim financial results of three subsidiaries (along with one step-down subsidiary) and two branches which have not been reviewed by their auditors, whose interim financial results reflect total revenue of Rs. 431 lakhs, total net (loss) after tax of Rs.95 lakhs and total comprehensive (loss) of Rs.95 lakhs for the quarter ended June 30, 2025, as considered in the unaudited consolidated 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 matters referred to in paragraphs 5 and 6 above.

For Price Waterhouse & Co Chartered Accountant LLP

Firm Registration Number: 304026E/E300009

Arunkumar Ramdas

Partner

Membership Number: 112433

UDIN: 25112433BMOVAT8213

London, United Kingdom

October 16, 2025