

**iValue Infolutions 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: L72200KA2008PLC045995|GST: 29AABCI8601B1ZW

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

Tel: 080-22221143

February 04, 2026

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,

Pursuant to our intimation dated January 30, 2026, and in terms of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of iValue Infolutions Limited (the “**Company**”) at its meeting held today, i.e. Wednesday, February 4, 2026, has inter-alia approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and nine months ended December 31, 2025 (“**Financial Results**”).

We attach the Unaudited Financial Results (Standalone and Consolidated) for the quarter, and nine months ended December 31, 2025, along with Limited Review Report thereon.

The unaudited financial results will also be published in the newspaper as per the format prescribed in the SEBI Listing Regulations

The Board Meeting commenced at 03.15 P.M. (IST) and concluded at 04.15 P.M. (IST)

You are requested to kindly take the same on record.

Thanking you,

Yours Sincerely,

For iValue Infolutions Limited**Lakshmamanni****Company Secretary and Compliance Officer**
Membership No. A51625

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 December 31, 2025 and the year to date results for the period April 01, 2025 to December 31, 2025, which are included in the accompanying ‘Statement of Unaudited Standalone Financial Results for the quarter and nine months ended December 31, 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 initialled by us for identification purposes. Attention is drawn to the fact that the financial results for the corresponding period for quarter ended December 31, 2024, and the corresponding period from April 01, 2024 to December 31, 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
T: +91 (22) 66697508

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 total revenues from operations of Rs. 988 lakhs and Rs. 3,115 lakhs, net profit after tax of Rs. 297 lakhs and Rs. 1,283 lakhs, and total comprehensive income of Rs. 297 lakhs and Rs. 1,283 lakhs for the quarter ended December 31, 2025 and for the period from April 01, 2025 to December 31, 2025, respectively, 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 2 above.
5. The unaudited standalone financial results include the interim financial information of two branches which have not been reviewed by their auditors, whose interim financial information reflect total revenues of Rs. 8 lakhs and Rs. 171 lakhs, total net loss after tax of Rs. 77 lakhs and Rs. 149 lakhs and total comprehensive loss of Rs. 77 lakhs and Rs. 149 lakhs for the quarter ended December 31, 2025 and for the period from April 01, 2025 to December 31, 2025, respectively, as considered in the unaudited standalone financial results. According to the information and explanations given to us by the Management, these interim financial information 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 : 26112433BSLOOP6908

Mumbai
February 04, 2026

IVALUE INFOSOLUTIONS LIMITED

CIN No.: U72200KA2008PLC045995

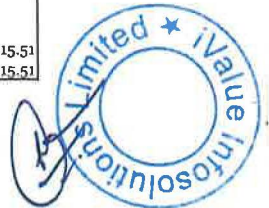
Regd. Off. - No. 903/1/1, 19th Main Road, 4th Sector, HSR Layout, Bangalore, Karnataka, India, 560102

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

| Sl. No | Particulars | (Rs. in Lakhs) | | | | | |
|--------|--|--------------------------------|---------------------------------|--|--------------------------------|--|---------------------------|
| | | Quarter Ended | | | Nine Months Ended | | Year Ended |
| | | December 31, 2025 Unaudited | September 30, 2025 Unaudited | December 31, 2024 Unaudited (Refer Note 4) | December 31, 2025 Unaudited | December 31, 2024 Unaudited (Refer Note 4) | March 31, 2025 Audited |
| 1 | INCOME | | | | | | |
| | Revenue from Operations | 20,883 | 31,281 | 24,014 | 73,621 | 64,103 | 89,576 |
| | Other Income | 178 | 420 | 406 | 1,303 | 1,061 | 1,981 |
| | Total Income | 21,061 | 31,701 | 24,420 | 74,924 | 65,164 | 91,557 |
| 2 | EXPENSES | | | | | | |
| | Purchases of Stock-in-trade | 15,917 | 25,300 | 17,983 | 58,385 | 48,164 | 66,136 |
| | Changes in inventories of Stock-in-trade | (424) | (673) | 1,295 | (434) | 1,733 | 1,484 |
| | Employee benefits expense | 1,458 | 1,308 | 1,333 | 4,298 | 3,831 | 5,333 |
| | Finance Costs | 224 | 395 | 441 | 770 | 872 | 1,271 |
| | Depreciation and amortisation expense | 171 | 172 | 182 | 520 | 535 | 711 |
| | Other expenses | 1,169 | 1,517 | 1,040 | 3,793 | 3,940 | 5,450 |
| | Total Expenses | 18,515 | 28,019 | 22,274 | 67,332 | 59,075 | 80,385 |
| 3 | Profit before exceptional items and tax (1-2) | 2,546 | 3,682 | 2,146 | 7,592 | 6,089 | 11,172 |
| 4 | Exceptional items (Refer Note 7) | 549 | - | - | 549 | - | - |
| 5 | Profit before tax (3-4) | 1,997 | 3,682 | 2,146 | 7,043 | 6,089 | 11,172 |
| 6 | Income Tax Expenses | | | | | | |
| | (1) Current tax | 623 | 1,064 | 525 | 2,083 | 1,440 | 2,776 |
| | (2) Tax adjustments for earlier years (Net) | - | - | - | - | 20 | 20 |
| | (3) Deferred tax | (120) | (128) | (55) | (297) | 37 | 73 |
| | Total Tax Expenses | 503 | 936 | 470 | 1,786 | 1,497 | 2,869 |
| 7 | Profit for the period/year (5-6) | 1,494 | 2,746 | 1,676 | 5,257 | 4,592 | 8,303 |
| 8 | Other Comprehensive Income/(Loss) | | | | | | |
| | (a) Items that will not be reclassified to profit or loss | | | | | | |
| | - Remeasurements of post employment benefit obligations | 5 | 2 | 2 | (9) | (2) | (3) |
| | - income Tax relating to these items | (2) | - | (0) | 2 | 1 | 1 |
| | (b) Items that will be reclassified to profit or loss | - | - | - | - | - | - |
| | Total Other Comprehensive Income/(Loss) | 3 | 2 | 2 | (7) | (1) | (2) |
| 9 | Total Comprehensive Income for the period/year (7+8) | 1,497 | 2,748 | 1,678 | 5,250 | 4,591 | 8,301 |
| 10 | Paid up Equity Share Capital (face value Rs. 2 each) | 1,092 | 1,071 | 842 | 1,092 | 842 | 842 |
| 11 | Other Equity | | | | | | 45,405 |
| 12 | Earning Per Share (in Rupees) face value Rs. 2 each (not annualised except year end): | | | | | | |
| | a) Basic (in INR) | 2.72 | 5.02 | 3.36 | 9.62 | 8.58 | 15.51 |
| | b) Diluted (in INR) | 2.72 | 5.01 | 3.36 | 9.59 | 8.58 | 15.51 |

See accompanying notes forming part of the Standalone Financial Results



Notes:

- 1 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 February 04, 2026. The Statutory Auditors of the Company have conducted a Limited Review of the above Standalone Financial Results for the Quarter and Nine Months ended December 31, 2025.
- 2 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.
- 3 The Company is primarily engaged in a single line of business, providing strategic technology advisory services along with secure management of enterprises' digital assets within hybrid-cloud environments. To support this, the Company offers hardware, software, and related support services to its customers. The Chief Operating Decision Maker (CODM) reviews the Company's operations as a single business segment for the purpose of resource allocation and performance assessment. Accordingly, in accordance with the requirements of Ind AS 108 on Operating Segments, the Company is considered to have one reportable segment.
- 4 The financial results for the quarter and nine months ended December 31, 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 & Allied Support stream of revenue. The below table represents Gross sales billed to the customers and Gross purchases in respect of software & allied support services and net revenue recognised under revenue from operations:

| Particulars | Quarter Ended (Unaudited) | | | Nine Months Ended (Unaudited) | | Year Ended (Audited) |
|--|---------------------------|--------------------|-------------------------------------|-------------------------------|-------------------------------------|----------------------|
| | December 31, 2025 | September 30, 2025 | December 31, 2024 (Refer Note 4) | December 31, 2025 | December 31, 2024 (Refer Note 4) | March 31, 2025 |
| Gross sales billed to the Customers | 61,165 | 85,819 | 60,655 | 2,04,639 | 1,67,781 | 2,34,155 |
| Netting of Gross Sales and Gross Purchase in respect of Software and Allied support services | (40,282) | (54,538) | (36,641) | (1,31,018) | (1,03,678) | (1,44,579) |
| Revenue from operations | 20,883 | 31,281 | 24,014 | 73,621 | 64,103 | 89,576 |

- 7 The Government of India on November 21, 2025 consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes, viz., Code on Wages 2019, Code on Social Security 2020, Industrial Relations Code 2020 and Occupational Safety, Health and Working Conditions Code 2020 ('New Labour codes'). The Ministry of Labour & Employment has published draft Central Rules and FAQs to enable assessment of the financial impact due to notification of New Labour Codes. The Company has assessed and disclosed the incremental impact of these changes consistent with guidance provided by ICAI. Considering the non-recurring nature of this impact, the Company has disclosed it under Exceptional items in profit and loss during quarter and nine months ended December 31, 2025. The incremental Impact consisting of gratuity cost and leave encashment cost of Rs. 549 Lakhs primarily arise due to changes in wage definition.

The Statutory Auditors have initialled these Standalone Financial results for identification purpose only and these Standalone Financial results should be read in conjunction with their review report dated February 04, 2026

Place: Mumbai
Date: February 04, 2026



For iValue Infosolutions Limited



Sunilkumar Pillai
Chairman and Managing Director
DIN: 02226978

Place : Bangalore
Date : February 04, 2026

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 December 31, 2025 and the year to date results for the period April 01, 2025 to December 31, 2025 which are included in the accompanying ‘Statement of Unaudited Consolidated Financial Results for the quarter and nine months ended December 31, 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 initialled by us for identification purposes. Attention is drawn to the fact that the consolidated financial results for the corresponding period for quarter ended December 31, 2024 and the corresponding period from April 01, 2024 to December 31, 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 total revenues from operations of Rs. 2,270 lakhs and Rs. 6,617 lakhs, net profit after tax of Rs. 332 lakhs and Rs. 1,507 lakhs, and total comprehensive income of Rs. 316 lakhs and Rs. 1,491 lakhs for the quarter ended December 31, 2025 and for the period from April 01, 2025 to December 31, 2025, respectively, 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 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 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 consolidated unaudited financial results include the interim financial information of three subsidiaries (along with one step-down subsidiary) and two branches which have not been reviewed by their auditors, whose interim financial information reflect total revenue of Rs. 569 lakhs and Rs. 1,746 lakhs, total net loss after tax of Rs. 87 lakhs and Rs. 104 lakhs and total comprehensive loss of Rs. 66 lakhs and Rs. 93 lakhs for the quarter ended December 31, 2025 and for the period from April 01, 2025 to December 31, 2025, respectively, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the 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: 26112433FJMLST4001

Mumbai

February 04, 2025

IVALUE INFOSOLUTIONS LIMITED

CIN No.: U72200KA2008PLC045995

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

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

| Sl. No | Particulars | (Rs. in Lakhs) | | | | | |
|--------|--|--------------------------------|---------------------------------|--|--------------------------------|--|---|
| | | Quarter Ended | | | Nine Months Ended | | Year Ended March 31, 2025 Audited |
| | | December 31, 2025 Unaudited | September 30, 2025 Unaudited | December 31, 2024 Unaudited (Refer Note 5) | December 31, 2025 Unaudited | December 31, 2024 Unaudited (Refer Note 5) | |
| 1 | INCOME | | | | | | |
| | Revenue from Operations | 22,567 | 32,939 | 24,961 | 78,296 | 66,208 | 92,268 |
| | Other Income | 201 | 419 | 335 | 1,337 | 911 | 1,967 |
| | Total Income | 22,768 | 33,358 | 25,296 | 79,633 | 67,119 | 94,235 |
| 2 | EXPENSES | | | | | | |
| | Purchases of Stock-in-trade | 17,109 | 26,309 | 18,264 | 61,434 | 48,706 | 66,528 |
| | Changes in inventories of Stock-in-trade | (437) | (599) | 1,333 | (373) | 1,733 | 1,423 |
| | Employee benefits expense | 1,872 | 1,659 | 1,663 | 5,431 | 4,974 | 6,880 |
| | Finance Costs | 240 | 415 | 441 | 818 | 906 | 1,346 |
| | Depreciation and amortisation expense | 174 | 173 | 162 | 523 | 537 | 716 |
| | Other expenses | 1,457 | 1,461 | 1,036 | 3,820 | 3,989 | 6,023 |
| | Total Expenses | 20,113 | 29,418 | 22,919 | 71,653 | 60,845 | 82,916 |
| 3 | Profit before exceptional items and tax (1-2) | 2,655 | 3,940 | 2,377 | 7,980 | 6,274 | 11,319 |
| 4 | Exceptional items (Refer Note 8) | 569 | - | - | 569 | - | - |
| 5 | Profit before Tax (3-4) | 2,086 | 3,940 | 2,377 | 7,411 | 6,274 | 11,319 |
| 6 | Income Tax Expense | | | | | | |
| | (1) Current tax | 633 | 1,089 | 415 | 2,120 | 1,482 | 2,821 |
| | (2) Tax adjustments for earlier years (Net) | - | - | - | - | 20 | 20 |
| | (3) Deferred tax | (113) | (120) | 4 | (282) | 40 | (52) |
| | Total Tax Expense | 520 | 969 | 449 | 1,838 | 1,542 | 2,789 |
| 7 | Profit for the period/year (5-6) | 1,566 | 2,971 | 1,928 | 5,573 | 4,732 | 8,530 |
| 8 | Other Comprehensive Income/(Loss) | | | | | | |
| | (a) Items that will not be reclassified to profit or loss | | | | | | |
| | - Remeasurements of post employment benefit obligations | 5 | 2 | (24) | (9) | (2) | (10) |
| | - income Tax relating to these items | (2) | - | 6 | 2 | 1 | 3 |
| | (b) Items that will be reclassified to profit or loss | - | - | - | - | - | - |
| | - Exchange differences on translation of foreign operations | (5) | (7) | (1) | (12) | - | (9) |
| | - income Tax relating to these items | - | - | - | - | - | - |
| | Total Other Comprehensive Income/(Loss) | (2) | (5) | (19) | (19) | (1) | (16) |
| 9 | Total Comprehensive Income for the period/year (7+8) | 1,564 | 2,966 | 1,909 | 5,554 | 4,731 | 8,514 |
| 10 | Profit attributable to : | | | | | | |
| | - Owners of the Company | 1,569 | 2,963 | 1,893 | 5,571 | 4,739 | 8,558 |
| | - Non-controlling interests | (3) | 8 | 35 | 2 | (7) | (28) |
| 11 | Other Comprehensive Income / (Loss) attributable to : | | | | | | |
| | - Owners of the Company | (4) | (14) | (10) | (20) | 4 | (11) |
| | - Non-controlling interests | 2 | 9 | (9) | 1 | (5) | (5) |
| 12 | Total Comprehensive Income attributable to : | | | | | | |
| | - Owners of the Company | 1,565 | 2,949 | 1,883 | 5,551 | 4,743 | 8,547 |
| | - Non-controlling interests | (1) | 17 | 26 | 3 | (12) | (33) |
| 13 | Paid up Equity Share Capital (face value Rs. 2 each) | 1,092 | 1,071 | 842 | 1,092 | 842 | 842 |
| 14 | Other Equity | | | | | | |
| 15 | Earning Per Share (in Rupees) face value Rs. 2 each (not annualised except year end): | | | | | | 45,414 |
| | a) Basic (in INR) | 2.86 | 5.43 | 3.07 | 10.21 | 8.38 | 15.51 |
| | b) Diluted (in INR) | 2.86 | 5.42 | 3.07 | 10.17 | 8.38 | 15.51 |

See accompanying notes forming part of the Standalone Financial Results



(Signature)

Notes:

1 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 February 04, 2026. The Statutory Auditors of the Company have conducted a Limited Review of the above Consolidated Financial Results for the Quarter and Nine Months ended December 31, 2025

2 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 (Unaudited) | | | Nine Months Ended (Unaudited) | | (Rs. in Lakhs) |
|--------|-------------------|---------------------------|--------------------|-------------------------------------|-------------------------------|-------------------------------------|--|
| | | December 31, 2025 | September 30, 2025 | December 31, 2024 (Refer Note 5) | December 31, 2025 | December 31, 2024 (Refer Note 5) | Year Ended (Audited) March 31, 2025 |
| A | Total Income | 21,061 | 31,701 | 24,420 | 74,924 | 65,164 | 91,557 |
| B | Profit before tax | 1,997 | 3,682 | 2,146 | 7,043 | 6,089 | 11,172 |
| C | Profit after tax | 1,494 | 2,746 | 1,676 | 5,257 | 4,592 | 8,303 |

4 The Group is primarily engaged in a single line of business, providing strategic technology advisory services along with secure management of enterprises' digital assets within hybrid-cloud environments. To support this, the Group offers hardware, software, and related support services to its customers. The Chief Operating Decision Maker (CODM) reviews the Group's operations as a single business segment for the purpose of resource allocation and performance assessment. Accordingly, in accordance with the requirements of Ind AS 108 on Operating Segments, the Group is considered to have one reportable segment.

5 The financial results for the quarters and nine months ended December 31, 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) | | | Nine Months Ended (Unaudited) | | (Rs. in Lakhs) |
|--|---------------------------|--------------------|-------------------------------------|-------------------------------|-------------------------------------|--|
| | December 31, 2025 | September 30, 2025 | December 31, 2024 (Refer Note 5) | December 31, 2025 | December 31, 2024 (Refer Note 5) | Year Ended (Audited) March 31, 2025 |
| Gross sales billed to the Customers | 67,006 | 88,774 | 65,018 | 2,16,422 | 1,76,875 | 2,43,938 |
| Netting of Gross Sales and Gross Purchase in respect of Software and Allied support services | (44,439) | (55,835) | (40,057) | (1,38,126) | (1,10,667) | (1,51,670) |
| Revenue from operations | 22,567 | 32,939 | 24,961 | 78,296 | 66,208 | 92,268 |

8 The Government of India on November 21, 2025 consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes, viz., Code on Wages 2019, Code on Social Security 2020, Industrial Relations Code 2020 and Occupational Safety, Health and Working Conditions Code 2020 ('New Labour codes'). The Ministry of Labour & Employment has published draft Central Rules and FAQs to enable assessment of the financial impact due to notification of New Labour Codes. The Group has assessed and disclosed the incremental impact of these changes consistent with guidance provided by ICAI. Considering the non-recurring nature of this impact, the Group has disclosed it under Exceptional items in profit and loss during quarter and nine months ended December 31, 2025. The incremental impact consisting of gratuity cost and leave encashment cost of Rs. 569 Lakhs primarily arise due to changes in wage definition.

The Statutory Auditors have initialled these Consolidated Financial results for identification purpose only and these Consolidated Financial results should be read in conjunction with their review report dated February 04, 2026

Place: Mumbai
Date: February 04, 2026



For iValue Infosolutions Limited

(Signature)
Sunilkumar Pillai

Chairman and Managing Director
DIN: 02226978

Place: Bangalore
Date: February 04, 2026