

Date: 28th October 2023

To,
BSE Ltd.
Regd. Office: Floor - 25,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400 001.
Scrip Code - 509051

**Sub: Outcome of Adjourned Board Meeting dated Saturday, October 21, 2023 held today i.e
28th October, 2023**

Dear Sir(s),

We are pleased to inform you that Adjourned Meeting of the Board of Directors of **Indian Infotech and Software Limited** held today i.e. on **Saturday 28th October, 2023** at **Registered Office: 110, 1ST Floor, Golden Chamber Pre CO-OP Soc Ltd. New Link Road Andheri West Mumbai 400053** inter alia transacted the following Matters:

1. Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015 considered and approved the Un -Audited Financial Result (Standalone) for the quarter ended 30th September, 2023 along with Limited Review Report forming part thereof.
2. Any other business with permission of the Chairperson.

Please take the same on your record and acknowledge the receipt of the same.

The Aforesaid Meeting Commenced at 6:00 P.M and Concluded at 06:30 P.M

Thanking You.
Yours Faithfully
For Indian Infotech & Software Limited

MANISH KUMAR BADOLA
Digitally signed by
MANISH KUMAR BADOLA
Date: 2023.10.28 18:45:04
+05'30'

Manish Badola
Managing Director
DIN: 05016172



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Indian Infotech and Software Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Indian Infotech and Software Limited (the "Company")**, for the Quarter ended 30th September, 2023 and the year to date result for the period 01st April to 30th September 2023 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, as amended (the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the 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" (Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Standalone financial statements 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel 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.





ADV & ASSOCIATES
CHARTERED ACCOUNTANTS

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. **Other Matter**
While Conducting Review Loans and Advances are Subject to Confirmation and Revenue From interest income is taken on accrual basis.

For and on behalf of
ADV & Associates
Chartered Accountants
FRN: 128045W

Prakash Mandhaniya



Prakash Mandhaniya
Partner
Membership No. 421679
Date: 28.10.2023
Place: Mumbai
UDIN: 23421679BGYARP9542

INDIAN INFOTECH AND SOFTWARE LIMITED
CIN-L70100MH1982PLC027198

Regd. Address: Office No. 110, 1st Floor, Golden Chamber Pre Co-Op Soc Ltd, New Link Road, Andheri West, Mumbai - 400 053

Email ID. indianinfotechsoftware@yahoo.com

AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30 SEPTEMBER, 2023

Sr. No.	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended	
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
		(In Lakhs)						
1	Income							
	Revenue from operations							
(i)	Interest Income	490.00	490.00	230.00	980.00	460.00	977.13	981.19
(ii)	Dividend Income	0.00	0.00	0.00	0.00	0.00	0.00	0.11
(iii)	Rental Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv)	Fees and commission Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(v)	Net gain on fair value changes	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(vi)	Net gain on derecognition of financial instruments under amortised cost category	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(vii)	Sale of Shares	115.28	0.00	0.00	115.28	0.00	3729.00	4557.93
(viii)	Sale of services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ix)	Other revenue from operations							
1	Other income							
	Total other revenue from operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Revenue From Operations	605.28	490.00	230.00	1095.28	460.00	4706.13	5539.23
	Other income							
	Total income	605.28	490.00	230.00	1095.28	460.00	4706.13	5539.23
2	Expenses							
	Cost of materials consumed							
	Purchases of Shares	0.12	0.00	0.00	0.12	0.00	3485.30	5394.00
	Changes in inventories - Shares	24.11	0.00	0.00	24.11	0.00	993.70	0.00
	Employee benefit expense	13.45	13.20	8.72	26.65	12.62	45.90	22.30
	Finance costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Depreciation, depletion and amortisation expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fees and commission expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Net loss on fair value changes	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Net loss on derecognition of financial instruments under amortised cost category	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Impairment on financial instruments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(f)	Other expenses							
1	Bad Debts	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Other Expenditure	50.50	30.27	27.02	80.77	51.77	103.15	80.06
	Total other expenses	50.50	30.27	27.02	80.77	51.77	103.15	80.06
	Total expenses	88.18	43.47	35.74	131.66	64.39	4628.05	5496.36
3	Total profit before exceptional items and tax	517.10	446.53	194.26	963.62	395.61	78.08	42.87
4	Exceptional items							
5	Total profit before tax	517.10	446.53	194.26	963.62	395.61	78.08	42.87
7	Tax expense							
8	Current tax	130.45	112.00	0.00	242.45	0.00	17.49	11.15
9	Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Tax of earlier years	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Total tax expenses	130.45	112.00	0.00	242.45	0.00	17.49	11.15
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	-	-	-	-	-	-	-
14	Net Profit Loss for the period from continuing operations	386.65	334.53	194.26	721.17	395.61	60.59	31.72
15	Profit (loss) from discontinued operations before tax							
16	Tax expense of discontinued operations							
17	Net profit (loss) from discontinued operation after tax							
19	Share of profit (loss) of associates and joint ventures accounted for using equity method							
21	Total profit (loss) for period	386.65	334.53	194.26	721.17	395.61	60.59	31.72
22	Other comprehensive income net of taxes							
23	Total Comprehensive Income for the period	386.65	334.53	194.26	721.17	395.61	60.59	31.72
24	Total profit or loss, attributable to							
	Profit or loss, attributable to owners of parent							
	Total profit or loss, attributable to non-controlling interests							
25	Total Comprehensive income for the period attributable to							
	Comprehensive income for the period attributable to owners of parent							
	Total comprehensive income for the period attributable to owners of parent non-controlling interests							
26	Details of equity share capital							
	Paid-up equity share capital	10055.90	10055.90	10055.90	10055.90	10055.90	10055.90	10055.90
	Face value of equity share capital	1.00	1.00	1.00	1.00	1.00	1.00	1.00
27	Earnings per share							
i	Earnings per equity share for continuing operations							
	Basic earnings per share from continuing operations	0.0384	0.0333	0.0193	0.0717	0.0393	0.0060	0.0032
	Diluted earnings per share from continuing operations	0.0384	0.0333	0.0193	0.0717	0.0393	0.0060	0.0032
ii	Earnings per equity share for discontinued operations							
	Basic earnings per share from discontinued operations							
	Diluted earnings per share from discontinued operations							
iii	Earnings per equity share							
	Basic earnings per share	0.0384	0.0333	0.0193	0.0717	0.0393	0.0060	0.0032
	Diluted earnings per share	0.0384	0.0333	0.0193	0.0717	0.0393	0.0060	0.0032

- Notes**
- The above Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 28/10/2023.
 - Results for the half year ended September 30, 2023 are in compliance with Indian Accounting Standards (Ind AS) in terms of SEBI's circular bearing no CIR/CFD/FAC/62/2015 dated July 5, 2016.
 - The Company operate in single reportable segment only in accordance with Accounting Standard 'Segment Reporting' as prescribed under Companies (Accounting Standards) Rules, 2006
 - A substantial number of Companies and entities have not yet provided loan confirmations as well as confirmation of ledgers and interest. Therefore, interest income is taken on accrual basis only. Additionally, a substantial number of Companies and entities have not yet deposited TDS in favour of the Company and therefore, the Company has not considered such TDS in the statement of account.
 - This Result and Annual Report is available on BSE website www.bseindia.com
 - Investor Complaint for the year Ended 30/09/2023. Opening - 0, Received - 0, Resolved - 0, Closing - 0.
 - The Figures have been regrouped and/or reclassified wherever necessary.

FOR INDIAN INFOTECH & SOFTWARE LIMITED



MANISH KUMAR BADOLA
DIRECTOR
DIN:05016172

MUMBAI
10/28/2023

INDIAN INFOTECH AND SOFTWARE LIMITED

CIN-L70100MH1982PLC027198

Regd. Address: Office No. 110, 1st Floor, Golden Chamber Pre Co-Op Soc Ltd, New Link Road, Andheri West, Mumbai - 400 053

Email ID. indianinfotechsoftware@yahoo.com


Statement of Assests and Liabilities as at September 2023

Rs. In Lakhs

Sr. No.	Particulars	As at 30th Sep 2023	As at 30th Sep 2022	As at 31st March 2023	As at 31st March, 2022
1	ASSETS				
	Financial Assets				
(a)	Cash and cash equivalents	101.77	2.26	4.52	244.93
(b)	Bank Balances other than above (a)	-	-	-	-
(c)	Derivative Financial Instruments	-	1,017.81	24.11	1,017.81
(d)	Receivables				
	(i) Trade Receivables	-	-	-	-
	(ii) Other Receivables	-	-	-	-
(e)	Loans	23,628.76	22,133.18	22,740.65	21,494.91
(f)	Investments				
(g)	Other Financial Assets	325.55	266.20	325.55	266.20
	Non Financial Assets				
(a)	Current Tax Assets (Net)	-	-	-	-
(b)	Deffered Tax Assets (Net)	-	-	-	-
(c)	Investment Property	-	-	-	-
(d)	Property, Plant & Equipments	-	-	-	-
(e)	Intangible Assets Under Development	-	-	-	-
(f)	Goodwill	-	-	-	-
(g)	Other Intangible Assets	-	-	-	-
(h)	Right of Use Asset	-	-	-	-
(i)	Other Non Financial Asset	-	-	-	-
	TOTAL ASSETS	24,056.09	23,419.46	23,094.83	23,023.85
1	Financial Liabilities				
(a)	Trade Payables				
	(i) Total Outstanding Dues of Micro & Small Enterprises	-	-	-	-
	(ii) Total Outstanding dues of Creditors other than (i)	-	-	-	-
(b)	Other Payables				
	(i) Total Outstanding Dues of Micro & Small Enterprises	-	-	-	-
	(ii) Total Outstanding dues of Creditors other than (i)	0.13	0.51	2.49	0.51
(c)	Debt Securities	-	-	-	-
(d)	Browwings (Other than Debt Securities)	30.00	30.00	30.00	30.00
(e)	Subordinated Liabilities	-	-	-	-
(f)	Lease Liability	-	-	-	-
(g)	Other Financial Liabilities	6.67	4.61	6.67	4.61
2	Non Financial Liabilities				
(a)	Current Tax Liabilities (Net)	-	-	-	-
(b)	Provisions	316.79	64.88	74.34	64.88
(c)	Deffered Tax Liability (net)	-	-	-	-
(d)	Other Non Financial Liabilities	-	-	-	-
3	Equity				
(a)	Share Capital	10,055.90	10,055.90	10,055.90	10,055.90
(b)	Other equity (Reserve & Surplus)	13,646.60	13,263.56	12,925.43	12,867.95
	TOTAL EQUITY AND LIABILITIES	24,056.09	23,419.46	23,094.83	23,023.85

MUMBAI
10/28/2023

FOR INDIAN INFOTECH & SOFTWARE LIMITED


 MANISH KUMAR BADOLA
 DIRECTOR
 DIN:05016172

INDIAN INFOTECH & SOFTWARE LIMITED

Cash Flow Statement as on 30/09/2023

Rs. In Lakhs

Particulars	For half year ended 30-09-2023	For the year ended 30-09-2022
Cash Flow from Operating Activities		
Profit Before Tax	963.62	395.61
Adjustment For:		
Depreciation, amortisation and impairment	-	-
Loss on Sale of Property, Plant & equipments		
Fair Value Loss on Loan Asset		
Net Fair Loss/(gain) on Financial Instruments	-	-
Impairment on Financial Instruments	-	-
Gain on Sale of Investment	-	-
Share Bases Payment to Employees	-	-
Operating Profit before Working Capital Changes	963.62	395.61
Changes in Working Capital		
Decrease in Financial and Non Financial Assets	21.74	-
Increase in Financial and Non Financial Assets	-	-
Cash generated from Operations		
Direct Taxes Paid	-	-
Loan Disbursed (Net of Repayments)	(888.11)	(638.28)
Net Cash Flow generated from Operating Activities A	97.25	(242.67)
B. Cash Flow from Investing Activities		
Add: Inflow from Investing Activities		
Proceed from Sale of Property, Plant & Equipment	-	-
Redemption in other bank balances in investing activities	-	-
Proceed from Sale of Investment (Net)	-	-
Less: Outflow from Investing Activities		
Purchase of Property, Plant & Equipment	-	-
Investment in other bank balances in investing activities	-	-
Purchase of Investment (Net)	-	-
Net Cash Flow generated from Investing Activities B	-	-
C. Cash Flow from Financing Activities		
Add: Inflow from Financing Activities		
Proceed from issue of Share Capital including Share Premium	-	-
Proceed from issue of Preference Share Capital	-	-
Proceed from Borrowings	-	-
Less: Outflow from Financing Activities		
Share Issue Expenses	-	-
Divident Paid	-	-
Repayment of Borrowings	-	-
Redemption of Prefrence Shares	-	-
Net Cash Flow generated from Financial Activities C	-	-
Net Increase/ Decrease in Cash and Cash Equivalents (A+B+C)	97.25	(242.67)
Cash and Cash Equivalents-Opening Balance	4.52	244.93
Cash and Cash Equivalents-Closing Balance	101.77	2.26

MUMBAI
10/28/2023

FOR INDIAN INFOTECH & SOFTWARE LIMITED


 MANISH KUMAR BADOLA
 DIRECTOR
 DIN:05016172

Sr.	Ratios	Values
a)	Debt Service Coverage Ratio	-
b)	Interest Service Coverage Ratio	-
c)	Debt Equity Ratio	0.13%
d)	Current Ratio	26.90
e)	Long term debt to working capital	-
f)	Bad debts to Account receivable ratio	-
g)	Current liability ratio	36.80%
h)	Total debts to total assets	0.13%
i)	Debtors turnover	-
j)	Inventory turnover	-
k)	Operating margin (%)	87.98%
l)	Net profit margin (%)	65.84%