

ISL/SS/SE/33/2025-2026
07th November, 2025

The National Stock Exchange of India Limited Exchange Plaza, Plot No. C/1, G Block, Bandra-Kurla Complex, Bandra (East), Mumbai 400 051	BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai 400 001
Trading Symbol: INSPIRISYS	Scrip Code: 532774

Dear Sir/Madam,

Sub: Outcome of the Board Meeting held on November 07, 2025

Further to our intimation dated October 24, 2025, we wish to inform you that, as required in terms of Regulation 30, 33 and other applicable provisions of LODR Regulations, the Board of Directors of Inspirisys Solutions Limited ("Company") at its meeting held on 07th November, 2025 has inter alia have considered and approved the following:

1. Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and year to date ended 30th September 2025 on the recommendation of the Audit Committee.
2. A copy of the Limited Review Report from the Statutory Auditors for the period ended 30th September, 2025 is attached herewith.

It is further informed that the Board Meeting commenced at 11.50 A.M. (IST) and ended at 02.45 P.M. (IST).

Kindly take the same on record and disseminate the said information to the public.

For Inspirisys Solutions Limited



S.Sundaramurthy
Company Secretary & Compliance Officer



Encl : as above

Independent Auditor's Review Report on Standalone unaudited financial results of Inspirisys Solutions Limited for the quarter and six months ended September 30, 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Inspirisys Solutions Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of Inspirisys Solutions Limited (hereinafter referred to as 'the Company') for the quarter and six months ended September 30, 2025 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Company's Management and has been 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 ('the Act') read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of Company's personnel 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 specified under section 143(10) of the Act 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.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M S K A & Associates
Chartered Accountants
ICAI Firm Registration No. 105047W



Geetha Jeyakumar

Geetha Jeyakumar
Partner

Membership No.: 029409

UDIN: 25029409BMMIW01831

Place: Chennai

Date: November 07, 2025

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30 2025

(₹ in Lakhs)

S.No	Particulars	Standalone					
		Quarter ended			Six months ended		Year ended
		30 September 2025 (Unaudited)	30 June 2025 (Unaudited)	30 September 2024 (Unaudited)	30 September 2025 (Unaudited)	30 September 2024 (Unaudited)	31 March 2025 (Audited)
	Income						
1	Revenue from operations	11,740	8,217	8,174	19,957	18,327	37,842
2	Other income	222	177	156	399	261	951
3	Total income	11,962	8,394	8,330	20,356	18,588	38,793
4	Expenses						
	Purchases of stock-in-trade	3,513	724	902	4,237	3,607	8,263
	Changes in inventories of stock in trade and finished goods	(20)	15	(4)	(5)	30	59
	Sub-contracting and outsourcing cost	3,135	2,832	3,002	5,967	5,945	11,614
	Employee benefits expense	3,093	2,985	2,811	6,078	5,597	11,214
	Other expenses	901	923	1,017	1,824	2,146	4,260
5	Total Expenses	10,622	7,479	7,728	18,101	17,325	35,410
6	Profit before tax, finance cost, depreciation and amortization expenses	1,340	915	602	2,255	1,263	3,383
	from continuing operations						
	Finance costs	88	63	170	151	329	569
	Depreciation and amortization expense	125	131	70	256	177	539
7	Profit before tax from continuing operations	1,127	721	362	1,848	757	2,275
8	Tax expense:						
	a) Current tax	372	229	92	601	196	686
	b) Deferred tax charge/ (credit)	49	(39)	-	10	-	(1,019)
9	Profit after tax for the period/year from continuing operations	706	531	270	1,237	561	2,608
10	Profit / (Loss) before tax for the period/ year from discontinued operations	-	16	-	16	-	1
	Less: Tax Expense of discontinued operations	-	5	-	5	-	-
	Profit / (Loss) after tax for the period/ year from discontinued operations	-	11	-	11	-	1
	Total profit after tax for the period/ year	706	542	270	1,248	561	2,609
11	Other comprehensive income						
	i) Items that will not be reclassified to profit or loss						
	- Re-measurement gains (losses) on defined benefit plans	(130)	(11)	(86)	(141)	(120)	(45)
	- Income tax relating to items that will not be reclassified to profit or loss	38	3	-	41	-	13
	ii) Items that will be reclassified to profit or loss						
	- Exchange difference on translation of foreign operations	-	(16)	-	(16)	-	-
	- Income tax on translation of foreign operations	-	-	-	-	-	-
12	Other comprehensive income / (loss) for the period / year, net of tax	(92)	(24)	(86)	(116)	(120)	(32)
13	Total comprehensive income for the period / year	614	518	184	1,132	441	2,577
14	Paid up equity share capital	3,962	3,962	3,962	3,962	3,962	3,962
15	Other equity						9,726
16	Earnings per equity share for continuing operations						
	Basic and Diluted (in ₹) (Face value of ₹ 10 each)	1.78	1.34	0.68	3.12	1.42	6.58
17	Earnings per equity share for discontinued operations						
	Basic and Diluted (in ₹) (Face value of ₹ 10 each)	-	0.03	-	0.03	-	0.00
18	Earnings per equity share for continuing and discontinued operations						
	Basic and Diluted (in ₹) (Face value of ₹ 10 each)	1.78	1.37	0.68	3.15	1.42	6.58

Not Annualised

Note:

- 1 The above Unaudited Standalone financials results was reviewed by the Audit Committee and approved by the Board at its meeting held on **07 November 2025**. The Unaudited Standalone financial results are prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (IndAS) 34, Interim Financial Reporting, as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 and in terms of regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015 as amended.
- 2 In accordance with Ind AS 108, Operating Segments, the Company has disclosed the segment information in the Unaudited consolidated financial results of the Company and its subsidiaries for all periods presented in the results.
- 3 The Company had a wholly owned subsidiary M/s Inspirisys Solutions DMCC (ISDMCC). The investment made and the advances given to ISDMCC was provided in the books of the Company during the financial year 2021-22. The Board in their meeting held on 28 September 2023 decided to voluntarily windup and liquidate ISDMCC in the best interest of the Company. The liquidation process got completed and received the dissolution order from DMCC authorities on 05 May 2025. The dissolution of the wholly owned subsidiary does not have any material impact on the standalone financial results of the Company for the six months ended 30 September 2025. The Company has applied to its AD banker for writing off its investment and the advances given to the subsidiary and necessary entries will be passed on receipt of approval.
- 4 Inspirisys Solutions Kabhushiki Kaisha, Japan (ISJKK) is a wholly owned subsidiary of the Company. The board of directors of the holding company in their meeting held on 07 February 2025 has given its consent and approval for initiating the process of voluntary liquidation of ISJKK. This decision has been taken in the interest of the group, since it had been inactive for a considerable period and is not currently engaged in any business operations with no foreseeable business opportunities or prospects that could ensure the revival or growth of ISJKK. The liquidation was approved by order dated 14 August 2025 from Tokyo Legal Affairs Bureau. The dissolution of the wholly owned subsidiary does not have any material impact on the financial results of the company for the quarter and six months ended 30 September 2025. The Company has applied to its AD banker for writing off its investment in the subsidiary and necessary entries will be passed on receipt of approval.
- 5 The Company had closed its branch operations in Singapore with effect from 10 June 2025. The closure of the branch does not have any material impact on the standalone financial results of the Company for the six months ended 30 September 2025. The Company had also completed the necessary reporting to the AD Banker about the closure of the branch operations.
- 6 Earning per share is not annualised for the quarter ended 30 September 2025, 30 June 2025, 30 September 2024, six months ended 30 September 2025 and 30 September 2024.
- 7 The Company has provided Income Tax for the quarter and six months ended September 30, 2025 based on normal provisions of the Income tax Act 1961. The Company has not recognized Minimum Alternate Tax credit under section 115-JB of the Income Tax Act, 1961 amounting to Rs. 1,413 Lakhs as on September 30, 2025 due to absence of convincing evidence supporting future taxable profits against which such credit can be utilized within the specified period.
- 8 Figures for the previous year / period have been regrouped/rearranged wherever necessary.

Place: Chennai

Date: 07-November-2025



For Inspirisys Solutions Limited

Murali Gopalakrishnan
Executive Director and Chief Executive Officer

Inspirisys Solutions Limited

Regd Office - First Floor, Dowlath Towers, New Door Nos 57, 59, 61 & 63, Taylors Road, Kilpauk, Chennai 600 010.

CIN No. L30006TN1995PLCO31736

STATEMENT OF UNAUDITED STANDALONE ASSETS & LIABILITIES AS AT 30 SEPTEMBER 2025

(₹ in Lakhs)

Particulars	Standalone	
	As at	As at
	30 September 2025 (Unaudited)	31 March 2025 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	355	404
Right-of-use assets	363	449
Other Intangible assets	404	246
Intangible assets under development	-	193
Financial assets		
- Investments (Net)	-	-
- Other financial assets	771	476
Deferred tax assets (net)	1,063	1,032
Income tax assets (net)	1,776	2,140
Other non-current assets	425	152
Total Non Current Assets	5,157	5,092
Current assets		
Inventories	332	327
Financial assets		
- Investments	8,649	4,378
- Trade receivables	9,002	8,323
- Cash and cash equivalents	445	2,376
- Bank balances other than cash and cash equivalents	1	908
- Loans (Net)	-	-
- Other financial assets	698	702
Other current assets	5,266	4,159
Total Current Assets	24,393	21,173
Total Assets	29,550	26,265
EQUITY AND LIABILITIES		
Equity		
Equity share capital	3,962	3,962
Other equity	10,857	9,726
Total equity	14,819	13,688
Liabilities		
Non-current liabilities		
Financial liabilities		
- Borrowings	28	34
- Lease liabilities	183	254
Provisions	108	64
Total Non Current Liabilities	319	352
Current liabilities		
Financial liabilities		
Financial liabilities		
- Borrowings	11	10
- Lease liabilities	203	213
- Trade payables		
a) total outstanding dues to micro and small enterprises	1,057	178
b) Total outstanding dues of creditors other than micro and small enterprises	4,002	4,096
- Other financial liabilities	3,409	3,123
Other current liabilities	5,301	4,372
Provisions	429	233
Total Current Liabilities	14,412	12,225
Total liabilities	14,731	12,577
Total equity and liabilities	29,550	26,265



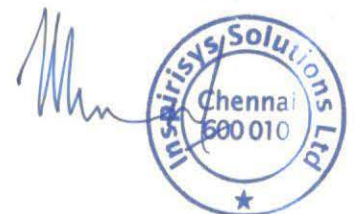
Inspirisys Solutions Limited

Regd Office : First Floor, Dowlath Towers, New Door Nos 57, 59, 61 & 63, Taylors Road, Kilpauk, Chennai 600 010
CIN No: L30006TN1995PLCO31736

STATEMENT OF UNAUDITED STANDALONE CASH FLOWS FOR THE SIX MONTHS ENDED SEPTEMBER 30 2025

(₹ in Lakhs)

Particulars	Six Months ended 30 September 2025 (Unaudited)	Six Months ended 30 September 2024 (Unaudited)
A. Cash flow from operating activities		
Profit before tax		
From Continuing operations	1,848	757
from Discontinued operations	16	-
Adjustments for:		
Depreciation and amortization expense	256	177
Interest expense	151	329
Impairment of goodwill	-	242
Provision for credit loss on financial assets	46	-
Liquidated damages	86	237
Provision / (reversal) for inventory obsolescence	8	(124)
Provision for gratuity and compensated absences	81	22
Net unrealised foreign exchange (gain)	(16)	22
Gain on sale of investments in mutual funds	(101)	-
Gain on fair valuation on investments in mutual funds	(146)	(43)
Interest income from financial assets at amortized cost	(41)	(102)
Provision / (reversal) for warranty	32	(29)
Liabilities no longer required written back	-	(36)
Interest on income tax refund	(25)	(34)
Loss on sale of property, plant and equipment	-	4
Operating profit before working capital changes	2,195	1,422
Adjustments for :		
(Decrease) / Increase in Inventories	(13)	154
(Decrease) / Increase in Trade receivables	(792)	3,764
Increase in Financial assets	16	164
(Decrease) / Increase in Other non-current assets	(276)	839
(Decrease) in Other current assets	(1,121)	(1,272)
Increase / (Decrease) in Trade payables	785	(3,747)
Increase / (Decrease) in Other financial liabilities	287	1,072
Increase / (Decrease) in Other current liabilities	930	(378)
Cash generated from operations	2,011	2,017
Direct taxes refund received / (paid), net	(216)	(541)
Net cash generated from operating activities	1,795	1,476
B. Cash flow from investing activities		
Purchase of property, plant and equipment, intangible assets, Intangibles assets under development	(69)	(170)
Net proceeds from sale of investments in mutual funds	101	-
Investments in mutual funds, net	(4,125)	(3,300)
Interest received from financial assets at amortized cost	39	102
Investment in bank deposits (original maturity more than 3 months), net	598	101
Net cash used in investing activities	(3,456)	(3,267)
C. Cash flow from financing activities		
Repayment of long term borrowings	(5)	(10)
Principal elements of lease liabilities	(114)	(45)
Interest paid	(151)	(312)
Net cash used in financing activities	(270)	(367)
D. Net (decrease) / increase in cash and cash equivalents	(1,931)	(2,158)
E. Cash and cash equivalents at the beginning of the period	2,376	4,559
Effects of foreign currency translation	-	2
F. Cash and cash equivalents at the end of the period	445	2,403
Cash and cash equivalents include		
Cash on hand	2	4
Balances with banks in current accounts		
In Current accounts of continuing operations	443	1,294
Balances with banks - Deposit accounts with original maturity less than 3 months		1,105
In Current accounts of discontinued operations	-	-
Cash and cash equivalents	445	2,403



Independent Auditor's Review Report on consolidated unaudited financial results of Inspirisys Solutions Limited for the quarter and six months ended September 30, 2025, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Inspirisys Solutions Limited

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of Inspirisys Solutions Limited (hereinafter referred to as 'the Holding Company'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter and six months ended September 30, 2025 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Holding Company's Management and 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' ('Ind AS 34') prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of Holding Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, as amended, to the extent applicable.

4. This Statement includes the results of the Holding Company and the following entities:

Sr. No	Name of the Entity	Relationship with the Holding Company
1	Network Programs (USA) Inc., USA	Subsidiary
2	Inspirisys Solutions North America Inc., USA	Subsidiary
3	Inspirisys Solutions Europe Limited, UK	Subsidiary
4	Inspirisys Solutions DMCC, UAE*	Subsidiary
5	Inspirisys Solutions Japan Kabushiki Kaisha, Japan	Subsidiary

* There are no transactions during the quarter and six months ended September 30, 2025.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditor(s) referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. We did not review the financial results of five subsidiaries included in the Statement, whose financial results reflects total assets of Rs. 1,641.52 lakhs as at September 30, 2025, and total revenues of Rs.612.33 lakhs and Rs. 1,299.52 lakhs, total net profit after tax of Rs. 44.54 lakhs and Rs. 108.02 lakhs and total comprehensive income of Rs. 44.54 lakhs and Rs.108.02 lakhs , for the quarter and six months ended September 30, 2025 , respectively, and cash outflows (net) of Rs. 53.37 lakhs for the period from April 01, 2025 to September 30, 2025 , as considered in the Statement. These financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the statement is not modified in respect of the above matter with respect to our reliance on the work done by and report of the other auditors.

For M S K A & Associates
Chartered Accountants
ICAI Firm Registration No.105047W



Geetha Jeyakumar

Geetha Jeyakumar
Partner

Membership No.: 029409

UDIN: **25029409BMMIWP9498**

Place: Chennai

Date: November 07, 2025

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2025

(₹ in Lakhs)

S.No	Particulars	Consolidated					
		Quarter ended			Six months ended		Year ended
		30 September 2025 (Unaudited)	30 June 2025 (Unaudited)	30 September 2024 (Unaudited)	30 September 2025 (Unaudited)	30 September 2024 (Unaudited)	31 March 2025 (Audited)
	Income						
1	Revenue from operations	11,971	8,460	8,415	20,431	18,830	38,815
2	Other income	214	195	216	409	281	944
3	Total income	12,185	8,655	8,631	20,840	19,111	39,759
4	Expenses						
	Purchases of stock-in-trade	3,513	724	902	4,237	3,607	8,264
	Changes in inventories of stock in trade and finished goods	(19)	15	(4)	(4)	30	59
	Sub-contracting and outsourcing cost	3,133	2,832	3,001	5,965	5,947	11,616
	Employee benefits expense	3,271	3,158	2,991	6,429	6,000	12,000
	Other expenses	852	875	948	1,727	2,072	4,095
5	Total expenses	10,750	7,604	7,838	18,354	17,656	36,034
6	Profit before tax, finance cost, depreciation and amortization expenses from continuing operations	1,435	1,051	793	2,486	1,455	3,725
	Finance costs	153	127	253	280	494	876
	Depreciation and amortization expenses	126	131	70	257	177	539
7	Profit before tax from continuing operations	1,156	793	470	1,949	784	2,310
8	Total tax expense						
	a) Current tax	373	228	93	601	197	686
	b) Deferred tax Charge / (Credit)	49	(39)	-	10	-	(1,019)
9	Profit after tax for the period/year from continuing operations	734	604	377	1,338	587	2,643
10	Profit / (Loss) before tax for the period/ year from discontinued operations (refer note 3,4 & 5)	6	15	-	21	39	530
	Less: Tax Expense of discontinued operations (refer note : 3,4& 5)	-	(5)	-	(5)	-	-
	Profit / (Loss) after tax for the period/ year from discontinued operations	6	10	-	16	39	530
	Total profit after tax for the period/ year	740	614	377	1,354	626	3,173
11	Other comprehensive income						
	<i>i) Items that will not be reclassified to profit or loss</i>						
	- Re-measurement gains / (losses) on defined benefit plans	(130)	(11)	(86)	(141)	(120)	(45)
	- Income tax relating to items that will not be reclassified to profit or loss	38	3	-	41	-	13
	<i>ii) Items that will be reclassified to profit or loss</i>						
	- Exchange difference on translation of continuing operations	(297)	(18)	(17)	(315)	(40)	(207)
	- Exchange difference on translation of discontinued operations	(1)	(16)	(191)	(16)	(100)	(9)
	- Income tax relating on translation of foreign subsidiaries and foreign operations	-	-	-	-	-	-
12	Other comprehensive income / (losses) for the period / year, net of tax	(390)	(42)	(294)	(431)	(260)	(249)
13	Total comprehensive income / (losses) for the period / year	350	572	83	923	366	2,924
14	Profit / (Loss) from continuing operations attributable to:						
	Owners of the company	734	604	377	1,338	626	2,643
	Non-controlling interest	-	-	-	-	-	-
15	Profit / (Loss) from discontinued operations attributable to:						
	Owners of the company	6	10	-	16	39	530
	Non-controlling interest	-	-	-	-	-	-
16	Total Profit / (Loss) from continuing and discontinued operations attributable to:						
	Owners of the company	740	614	377	1,354	665	3,173
	Non-controlling interest	-	-	-	-	-	-
17	Other comprehensive income attributable to:						
	Owners of the company	(390)	(42)	(294)	(431)	(260)	(249)
	Non-controlling interest	-	-	-	-	-	-
18	Total comprehensive income attributable to:						
	Owners of the company	350	572	83	923	366	2,924
	Non-controlling interest	-	-	-	-	-	-
19	Paid up equity share capital	3,962	3,962	3,962	3,962	3,962	3,962



S No	Particulars	Consolidated					
		Quarter ended		Six months ended		Year ended	
		30 September 2025 (Unaudited)	30 June 2025 (Unaudited)	30 September 2024 (Unaudited)	30 September 2025 (Unaudited)	30 September 2024 (Unaudited)	31 March 2025 (Audited)
20	Other equity						1,891
21	Earnings per equity share for continuing operations Basic and Diluted (in ₹) (Face value of ₹ 10 each)	1.85	1.52	0.95	3.38	1.58	6.67
22	Earnings per equity share for discontinued operations Basic and Diluted (in ₹) (Face value of ₹ 10 each)	0.02	0.02		0.04	0.10	1.34
23	Earnings per equity share for continuing and discontinued operations Basic and Diluted (in ₹) (Face value of ₹ 10 each)	1.87	1.54	0.95	3.42	1.68	8.01
Not Annualised							

Note

- The above Unaudited Consolidated financials results was reviewed by the Audit Committee and approved by the Board at its meeting held on 07 November 2025. The Unaudited Consolidated financial results are prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (IndAS) 34, Interim Financial Reporting, as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 and in terms of regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015 as amended.
- The consolidated financial results of the group includes the financial results of the subsidiary Companies for the quarter ended 30 September 2025, 30 June 2025, 30 September 2024, six months ended 30 September 2025, 30 September 2024 and Year ended 31 March 2025.
- The Holding Company had a wholly owned subsidiary M/s Inspirisys Solutions DMCC (ISDMCC). The investment made and the advances given to ISDMCC was provided in the books of the Holding Company during the financial year 2021-22. The Board in their meeting held on 28 September 2023 decided to voluntarily windup and liquidate ISDMCC in the best interest of the group. The liquidation process got completed and received the dissolution order from DMCC authorities on 05 May 2025. The dissolution of the wholly owned subsidiary does not have any material impact on the financial results of the group for the six months ended 30 September 2025. The Holding Company has applied to its AD banker for writing off its investment and the advances given to the subsidiary and necessary entries including foreign currency translation reserves will be passed on receipt of approval.
- Inspirisys Solutions Kabushiki Kaisha, Japan (ISJKK) is a wholly owned subsidiary of the Holding company. The board of directors of the holding company in their meeting held on 07 February 2025 has given its consent and approval for initiating the process of voluntary liquidation of ISJKK. This decision has been taken in the interest of the group, since it had been inactive for a considerable period and is not currently engaged in any business operations with no foreseeable business opportunities or prospects that could ensure the revival or growth of ISJKK. The liquidation was approved by order dated 14 August 2025 from Tokyo Legal Affairs Bureau. The dissolution of the wholly owned subsidiary does not have any material impact on the financial results of the group for the quarter and six months ended 30 September 2025. The Holding Company has applied to its AD banker for writing off its investment given to the subsidiary and necessary entries including foreign currency translation reserves will be passed on receipt of approval.
- The Holding Company had closed its branch operations in Singapore with effect from 10 June 2025. The closure of the branch does not have any material impact on the consolidated financial results of the group for the six months ended 30 September 2025. The Holding Company had also completed the necessary reporting to the AD Banker about the closure of the branch operations.
- The Holding Company has provided Income Tax for the six months ended 30 September, 2025 based on normal provisions of the Income tax Act 1961. The Holding Company has not recognized Minimum Alternate Tax credit under section 115-JB of the Income Tax Act, 1961 amounting to Rs. 1.413 Lakhs as on 30 September 2025 due to absence of convincing evidence supporting future taxable profits against which such credit can be utilized within the specified period.
- Figures for the previous year have been regrouped/rearranged wherever necessary.

Place: Chennai
Date: 07 November 2025

For Inspirisys Solutions Limited

Murali Gopalakrishnan
Executive Director and Chief Executive Officer



Inspirisys Solutions Limited

Regd Office : First Floor, Dowlath Towers, New Door Nos 57, 59, 61 & 63, Taylors Road, Kilpauk, Chennai 600 010

CIN No: L30006TN1995PLCO31736

STATEMENT OF UNAUDITED CONSOLIDATED ASSETS & LIABILITIES AS AT 30 SEPTEMBER 2025

(₹ in Lakhs)

Particulars	Consolidated	
	As at 30 September 2025 (Unaudited)	As at 31 March 2025 (Audited)
Assets		
Non current assets		
Property plant and equipment	357	407
Right to use asset	363	449
Other intangible assets	404	246
Intangible assets under development	0	193
Financial assets		
- Investments (net)	-	-
- Other financial assets	774	477
Deferred tax assets, net	1,063	1,032
Income tax assets (net)	1,776	2,140
Other non-current assets	425	151
Total Non Current Assets	5,162	5,095
Current assets		
Inventories	332	327
Financial assets		
- Investments	8,649	4,378
- Trade receivables	9,142	8,478
- Cash and cash equivalents	607	2,566
- Bank balances other than cash and cash equivalents	1	908
- Other financial assets	698	702
Other current assets	5,357	4,254
Total Current Assets	24,786	21,613
Discontinued operations - Assets held for sale	-	2
Total Assets	29,948	26,710
Equity and liabilities		
Equity		
Equity share capital	3,962	3,962
Other equity	2,812	1,891
Total equity	6,774	5,853
Liabilities		
Non - current liabilities		
Financial Liabilities		
- Borrowings	8,278	7,974
- Lease liability	183	253
Provisions	108	64
Total Non Current Liabilities	8,569	8,291
Current liabilities		
Financial liabilities		
- Borrowings	10	10
- Lease liability	203	213
- Trade payables		
a) Total outstanding dues to micro and small enterprises	135	178
b) Total outstanding dues of creditors other than micro and small enterprises	4,924	4,097
- Other financial liabilities	3,555	3,418
Other current liabilities	5,350	4,410
Provisions	428	232
Total Current Liabilities	14,605	12,558
Discontinued operations -Liabilities related to assets held for sale	-	8
Total liabilities	23,174	20,857
Total equity and liabilities	29,948	26,710



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STATEMENT OF UNAUDITED CONSOLIDATED CASH FLOWS FOR THE SIX MONTHS ENDED SEPTEMBER 30 2025

	(₹ in Lakhs)	
	Period ended 30 September 2025	Period ended 30 September 2024
	(Unaudited)	(Unaudited)
A. Cash flow from operating activities		
Profit before tax		
From Continuing operations	1,949	784
From Discontinued operations	21	39
Adjustments for:		
Depreciation and amortization expense	257	177
Interest expense	280	496
Interest income from financial assets at amortized cost	(41)	(102)
Impairment of goodwill	-	237
Provision for credit loss on financial assets	46	-
Liquidated damages	86	242
Net unrealised foreign exchange loss	(21)	22
Provision for gratuity and compensated absences	81	22
Provision / (reversals) for inventory obsolescence	8	(124)
Loss on sale of property, plant and equipment	-	4
Provision for warranty	32	(29)
Gain on sale of investments in mutual funds	(101)	-
Gain on fair valuation on investments in mutual funds	(146)	(43)
Liabilities no longer required written back	-	(36)
Interest on income tax refund	(25)	(34)
Operating profit before working capital changes	2,426	1,655
Adjustments for:		
Increase / (Decrease) in Trade payables	770	(3,801)
Increase / (Decrease) in Other financial liabilities	268	986
Increase / (Decrease) in Other current liabilities	778	(317)
(Decrease) / Increase in Inventories	(13)	154
(Decrease) / Increase in Trade receivables	(764)	3,735
Increase in Other financial assets	16	103
(Decrease) / Increase in Other non-current assets	(273)	839
(Decrease) / Increase in Other current assets	(1,108)	(1,275)
Cash generated from operating activities	2,100	2,078
Direct taxes refund received/ (paid), net	(217)	(542)
Net cash generated from operating activities from continuing operations	1,883	1,536
Net cash generated from operating activities from discontinued operations	-	41
B. Cash flow from investing activities		
Purchase of property, plant and equipment, intangible assets, Intangibles assets under development	(69)	(170)
Net proceeds from sale of investments in mutual funds	101	-
Investments in mutual funds, net	(4,125)	(3,300)
Interest received from financial assets at amortized cost	39	102
Investment in bank deposits (original maturity more than 3 months), net	598	101
Net cash generated (used) in investing activities from continuing operations	(3,456)	(3,267)
Net cash generated from / (used in) investing activities from discontinued operations	-	-
C. Cash flow from financing activities		
(Repayment) / Proceeds short term borrowings, net	(5)	-
Proceeds from long term borrowings	(10)	-
Repayment of long term borrowings	-	(14)
Principal elements of lease payments	(114)	(45)
Interest paid	(280)	(479)
Net cash generated used in financing activities from continuing operations	(409)	(538)
Net cash (used) in financing activities from discontinued operations	-	-
D. Net (decrease) / increase in cash and cash equivalents	(1,982)	(2,228)
E. Cash and cash equivalents at the beginning of the period	2,568	4,773
Effects of foreign currency translation	21	(2)
F. Cash and cash equivalents at the end of the period	607	2,543
Cash and cash equivalents include:		
Cash on hand	2	4
Balances with banks in current accounts of continuing Operations	605	1,380
Balances with banks - Deposit accounts with original maturity less than 3 months	-	1,105
Balances with banks - in current accounts of discontinued operations	-	54
Cash and cash equivalents	607	2,543



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Segment-wise Revenue, Result, Assets and Liabilities

In Accordance with IND AS 108 - Operating Segments, the Group has disclosed the segment information as below:

(₹ in Lakhs)

Particulars	Consolidated					
	Quarter ended			Six months ended		Year ended
	30 September 2025 (Unaudited)	30 June 2025 (Unaudited)	30 September 2024 (Unaudited)	30 September 2025 (Unaudited)	30 September 2024 (Unaudited)	31 March 2025 (Audited)
1. Segment Revenue *						
Systems Integration	3,799	726	992	4,525	3,996	8,669
Services	8,009	7,568	7,247	15,577	14,459	29,402
Warranty Management Service	163	166	176	329	375	744
Revenue from Operations	11,971	8,460	8,415	20,431	18,830	38,815
2. Segment Result *						
Systems Integration	202	(117)	(56)	85	19	(14)
Services	1,212	1,350	954	2,562	1,839	4,099
Warranty Management Service	50	53	47	103	70	192
Total	1,464	1,286	945	2,750	1,928	4,277
(i) Interest expenses - unallocable	(152)	(128)	(253)	(280)	(496)	(881)
(ii) Other unallocable expenses	(372)	(545)	(443)	(917)	(936)	(1,993)
Other income - unallocable	222	195	221	417	327	1,437
Total Profit Before Tax	1,162	808	470	1,970	823	2,840
3. Segment Assets						
Systems Integration	4,113	1,080	1,240	4,113	1,240	3,209
Services #	12,687	13,312	11,947	12,687	11,947	11,370
Warranty Management Service	543	251	476	543	476	503
Unallocated	12,605	12,576	10,163	12,605	10,163	11,628
Total Assets	29,948	27,219	23,826	29,948	23,826	26,710
3. Segment Liabilities						
Systems Integration	4,685	2,167	1,597	4,685	1,597	4,453
Services ^	15,618	15,008	11,419	15,618	11,419	13,558
Warranty Management Service	167	161	221	167	221	160
Unallocated	2,704	3,459	7,293	2,704	7,293	2,686
Total Liabilities	23,174	20,795	20,531	23,174	20,531	20,857

* Including discontinued operations related revenue from operations and segment results

Including discontinued operations - Assets held for sale under Services ₹ Nil lakhs as on 30 September 2025. (₹ 2 lakhs as on 31 March 2025)

^ Including discontinued operations - Liabilities related to Assets held for sale under Services ₹ Nil lakhs as on 30 September 2025 (₹ 8 lakhs as on 31 March 2025)

The Group is focused on the following business segments: IT services which includes, providing System Integration (SI) solutions comprising network design, hardware and software, Services which comprises of IT Infrastructure management solutions, software development and support and Warranty management solutions (WMS) for imported and indigenous equipments, development, implementation and maintenance of software applications. Based on the "management approach" as defined in Ind AS 108 - Operating Segments, the Chief Operating Decision Maker evaluates the Group's performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly, information has been presented along these business segments.

The accounting principles used in the preparation of the financial results are consistently applied to record revenue and expenditure in individual segments.

Segment result represents the profit before interest and tax earned by each segment without allocation of central administrative costs and other income.

