

General information about company		
Scrip code*	532774	
NSE Symbol*	INSPIRISYS	
MSEI Symbol*	NOTLISTED	
ISIN*	INE020G01017	
Name of company	Inspirisys Solutions Limited	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2024	
Date of end of financial year	31-03-2025	
Date of board meeting when results were approved	09-05-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	25-04-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Fourth quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Audited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited	
Segment Reporting	Multi segment	
Description of single segment		
Start date and time of board meeting	09-05-2025 12:30	
End date and time of board meeting	09-05-2025 17:45	
Whether cash flow statement is applicable on company	Yes	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion	
Whether the company has any related party?	Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	07-02-2025	
Indicate Company website link for updated RPT policy of the Company	www.inspirisys.com	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	Not Applicable

Financial Results – Ind-AS				
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period		01-01-2025	01-04-2024	
Date of end of reporting period		31-03-2025	31-03-2025	
Whether results are audited or unaudited		Audited	Audited	
Nature of report standalone or consolidated		Standalone	Standalone	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
1	Income			
	Revenue from operations	11782	37842	
	Other income	492	951	
	Total income	12274	38793	
2	Expenses			
(a)	Cost of materials consumed	0	0	
(b)	Purchases of stock-in-trade	3955	8263	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	49	59	
(d)	Employee benefit expense	2753	11214	
(e)	Finance costs	109	569	
(f)	Depreciation, depletion and amortisation expense	272	539	
(g)	Other Expenses			
1	Sub-contracting & Outsourcing Cost	2880	11614	
2	Other Expenses	1118	4260	
	Total other expenses	3998	15874	
	Total expenses	11136	36518	
3	Total profit before exceptional items and tax	1138	2275	
4	Exceptional items	0	0	
5	Total profit before tax	1138	2275	
6	Tax expense			
7	Current tax	376	686	
8	Deferred tax	130	-1019	
9	Total tax expenses	506	-333	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit Loss for the period from continuing operations	632	2608	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	Total profit (loss) for period	632	2608	
17	Other comprehensive income net of taxes	74	-31	
18	Total Comprehensive Income for the period	706	2577	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
20	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			

21	<b>Details of equity share capital</b>		
	Paid-up equity share capital	3962	3962
	Face value of equity share capital	10	10
22	Reserves excluding revaluation reserve	0	
23	<b>Earnings per share</b>		
i	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	1.59	6.58
	Diluted earnings (loss) per share from continuing operations	1.59	6.58
ii	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
iii	<b>Earnings per equity share (for continuing and discontinued operations)</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	1.59	6.58
	Diluted earnings (loss) per share from continuing and discontinued operations	1.59	6.58
24	Debt equity ratio		Textual Information( 1)
25	Debt service coverage ratio		Textual Information( 2)
26	Interest service coverage ratio		Textual Information( 3)
27	<b>Disclosure of notes on financial results</b>	<b>Textual Information(4)</b>	

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
	<b>Assets</b>	
<b>1</b>	<b>Non-current assets</b>	
	Property, plant and equipment	404
	Capital work-in-progress	
	Investment property	
	Goodwill	0
	Other intangible assets	246
	Intangible assets under development	193
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	<b>Non-current financial assets</b>	
	Non-current investments	0
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	476
	<b>Total non-current financial assets</b>	<b>476</b>
	Deferred tax assets (net)	1032
	Other non-current assets	2741
	<b>Total non-current assets</b>	<b>5092</b>
<b>2</b>	<b>Current assets</b>	
	Inventories	327
	<b>Current financial asset</b>	
	Current investments	4378
	Trade receivables, current	8323
	Cash and cash equivalents	2376
	Bank balance other than cash and cash equivalents	908
	Loans, current	0
	Other current financial assets	702
	<b>Total current financial assets</b>	<b>16687</b>
	Current tax assets (net)	
	Other current assets	4159
	<b>Total current assets</b>	<b>21173</b>
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	<b>Total assets</b>	<b>26265</b>
	<b>Total current assets</b>	<b>21173</b>
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	<b>Total assets</b>	<b>26265</b>
	<b>Equity and liabilities</b>	
<b>1</b>	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	3962
	Other equity	9726
	<b>Total equity attributable to owners of parent</b>	<b>13688</b>

	Non controlling interest	
	<b>Total equity</b>	13688
<b>2</b>	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	34
	<b>Trade Payables, non-current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	<b>Total Trade payable</b>	
	Other non-current financial liabilities	254
	<b>Total non-current financial liabilities</b>	288
	Provisions, non-current	64
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	Other non-current liabilities	
	<b>Total non-current liabilities</b>	352
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	10
	<b>Trade Payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	178
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	4096
	<b>Total Trade payable</b>	4274
	Other current financial liabilities	3123
	<b>Total current financial liabilities</b>	7407
	Other current liabilities	4585
	Provisions, current	233
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	<b>Total current liabilities</b>	12225
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	
	<b>Total liabilities</b>	12577
	<b>Total equity and liabilities</b>	26265
	<b>Disclosure of notes on assets and liabilities</b>	<b>Textual Information(1)</b>

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
1	<b>Segment Revenue (Income)</b>		
	<b>(net sale/income from each segment should be disclosed)</b>		
1	Not Applicable	0	0
	<b>Total Segment Revenue</b>	0	0
	<b>Less: Inter segment revenue</b>		
	<b>Revenue from operations</b>	0	0
2	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1	Not Applicable	0	0
	<b>Total Profit before tax</b>	0	0
	<b>i. Finance cost</b>		
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>		
	<b>Profit before tax</b>	0	0
3	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		
1	Not Applicable	0	0
	<b>Total Segment Asset</b>	0	0
	<b>Un-allocable Assets</b>	0	0
	<b>Net Segment Asset</b>	0	0
4	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
1	Not Applicable	0	0
	<b>Total Segment Liabilities</b>	0	0
	<b>Un-allocable Liabilities</b>	0	0
	<b>Net Segment Liabilities</b>	0	0
	<b>Disclosure of notes on segments</b>		

Other Comprehensive Income			
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Re-measurements (losses)/gains on defined benefit	104.00	-45.00
2	Income Tax relating to items that will not be reclassified to profit or loss	-30.00	13.00
	Total Amount of items that will not be reclassified to profit and loss	74.00	-32.00
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3	Amount of items that will be reclassified to profit and loss		
1	Exchange difference on translation of foreign operations	0.00	1.00
2	Income tax relating on translation of foreign operations	0.00	0.00
	Total Amount of items that will be reclassified to profit and loss	0.00	1.00
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	74.00	-31.00

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	2275
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	569
	Adjustments for decrease (increase) in inventories	59
	Adjustments for decrease (increase) in trade receivables, current	5328
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-653
	Adjustments for decrease (increase) in other non-current assets	1020
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	27
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-1842
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-231
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	539
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	993
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	256
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	-86
	Adjustments for dividend income	0
	Adjustments for interest income	214
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-54
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	-208
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	-476
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	<b>Total adjustments for reconcile profit (loss)</b>	<b>5027</b>
	<b>Net cash flows from (used in) operations</b>	<b>7302</b>
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	-297
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities</b>	<b>7599</b>
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0



	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	4324
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	5
	Purchase of property, plant and equipment	309
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	171
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-129
	<b>Net cash flows from (used in) investing activities</b>	<b>-4586</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	4405
	Payments of lease liabilities	223
	Dividends paid	0
	Interest paid	569
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) financing activities</b>	<b>-5197</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>-2184</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	1
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>-2183</b>

	Cash and cash equivalents cash flow statement at beginning of period	4559
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>2376</b>

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)																						
														Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the reporting entity/subsidiary. These details need to be disclosed only once, during the reporting period if the transaction was undertaken.								
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits or investments			
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Security
1	Inspirisys Solutions Ltd.		CAC Holdings Corporation , Japan		Holding Company	Any other transaction	Reimbursement of Expenses (D & O Insurance Policy)	0	NA			1.6	0	1.6								
2	Inspirisys Solutions Ltd.		CAC Holdings Corporation , Japan		Holding Company	Any other transaction	Deslistering Expenses - Reimbursements Receivables	0	NA			0	67.96	0								
3	Inspirisys Solutions Ltd.		CAC Holdings Corporation , Japan		Holding Company	Interest paid		0	NA			105.53	0	0								
4	Inspirisys Solutions Ltd.		CAC Holdings Corporation , Japan		Holding Company	Any other transaction	Loans and advances taken that are repaid	0	NA			4277.13	0	0								
5	Inspirisys Solutions Ltd.		CAC Holdings Corporation , Japan		Holding Company	Any other transaction	Interest Payable	0	NA			0	134.29	0								
6	Inspirisys Solutions Ltd.		CAC Holdings Corporation , Japan		Holding Company	Any other transaction	ECB Loan Outstanding	0	NA			0	4133.04	0								
7	Inspirisys Solutions Ltd.		CAC Holdings Corporation , Japan		Holding Company	Any other transaction	Payment of Management fees	78	NA			42	0	0								
8	Inspirisys Solutions Ltd.		CAC Holdings Corporation , Japan		Holding Company	Any other transaction	Management Fees Payable	0	NA			0	36	78								
9	Inspirisys Solutions Ltd.		CAC Holdings Corporation , Japan		Holding Company	Any other transaction	Corporate Guarantee received and outstanding	0	NA			0	17750	17750								
10	Inspirisys Solutions Ltd.		CAC Corporation, Japan		Fellow Subsidiary	Purchase of goods or services		3500	NA			0	0	0								
11	Inspirisys Solutions Ltd.		CAC Corporation, Japan		Fellow Subsidiary	Any other transaction	Accounts Payable	3500	NA			0	0	0								
12	Inspirisys Solutions Ltd.		CAC Corporation, Japan		Fellow Subsidiary	Any other transaction	Reimbursement of Expenses ( Expat Salary)	0	NA			16.88	1.34	0								
13	Inspirisys Solutions Ltd.		CAC Corporation, America		Fellow Subsidiary	Sale of goods or services		1000	NA			80.51	0	0								
14	Inspirisys Solutions Ltd.		CAC Corporation, America		Fellow Subsidiary	Any other transaction	Accounts receivables / Accrued receivables	1000	NA			0	22.68	12.17								
15	Inspirisys Solutions Ltd.		Inspirisys Solutions DMCC, Dubai		Wholly owned Subsidiary	Sale of goods or services		0	NA			0	364.45	373.22								
16	Inspirisys Solutions Ltd.		Inspirisys Solutions DMCC, Dubai		Wholly owned Subsidiary	Loan		0	NA			0	275	225					Loan	11.00%	On Demand	Unsecured
17	Inspirisys Solutions Ltd.		Inspirisys Solutions Europe Limited, UK		Wholly owned Subsidiary	Any other transaction	Unsecured Loan Receivables	0	NA			0	54	54					Loan	11.00%	On Demand	Unsecured
18	Inspirisys Solutions Ltd.		Network Programs USA Inc		Wholly owned Subsidiary	Any other transaction	Accounts receivables	0	NA			0	196.58	200.78								
19	Inspirisys Solutions Ltd.		Inspirisys Solutions North America Inc		Wholly owned Subsidiary	Sale of goods or services		0	NA			472.29	0	0								
20	Inspirisys Solutions Ltd.		Inspirisys Solutions North America Inc		Wholly owned Subsidiary	Any other transaction	Accounts receivables / Accrued receivables	0	NA			0	4052.83	267.21								
21	Inspirisys Solutions Ltd.		Inspirisys Solutions North America Inc		Wholly owned Subsidiary	Purchase of goods or services		0	NA			154.95	0	0								
22	Inspirisys Solutions Ltd.		PT Mitrais		Fellow Subsidiary	Purchase of goods or services		0	NA			0	8.92	0								
23	Inspirisys Solutions North America Inc		CAC Holdings Corporation , Japan		Ultimate Holding Company	Interest paid		0	NA			131.94	0	0								

24	Inspirisys Solutions North America Inc	CAC Holdings Corporation , Japan	Ultimate Holding Company	Any other transaction	Interest Payable	0	NA		0	254.32	234.25								
25	Inspirisys Solutions North America Inc	CAC Holdings Corporation , Japan	Ultimate Holding Company	Any other transaction	Loan Payable	0	NA		4048	0	0								
26	Inspirisys Solutions North America Inc	CAC Holdings Corporation , Japan	Ultimate Holding Company	Any other transaction	Loan Payable	0	NA		0	3552.74	7676.75								
27	Inspirisys Solutions North America Inc	Inspirisys Solutions DMCC, Dubai	Fellow Subsidiary	Any other transaction	Unsecured Loan Receivables	0	NA		0	3823	0				Loan	6.25%	On Demand	Unsecu	
28	Inspirisys Solutions North America Inc	Inspirisys Solutions KK, Japan	Fellow Subsidiary	Any other transaction	Unsecured Loan Receivables	0	NA		0	192.71	0				Loan	6.25%	On Demand	Unsecu	
29	Inspirisys Solutions North America Inc	Inspirisys Solutions KK, Japan	Fellow Subsidiary	Any other transaction	Unsecured Loan written off	0	NA		201.08	0	0								
30	Inspirisys Solutions North America Inc	Inspirisys Solutions Europe Limited, UK	Fellow Subsidiary	Any other transaction	Unsecured Loan Receivables	0	NA		0	287.54	293.69								
31	Inspirisys Solutions North America Inc	Network Programs USA Inc	Fellow Subsidiary	Any other transaction	Unsecured Loan Receivables	0	NA		24.03	0	0				Loan	6.25%	On Demand	Unsecu	
32	Inspirisys Solutions North America Inc	Network Programs USA Inc	Fellow Subsidiary	Any other transaction	Unsecured Loan Receivables	0	NA		0	560.71	584.74								
33	Network Programs USA Inc	CAC Holdings Corporation , Japan	Ultimate Holding Company	Interest paid		0	NA		9.86	0	0								
34	Network Programs USA Inc	CAC Holdings Corporation , Japan	Ultimate Holding Company	Any other transaction	Interest Payable	0	NA		0	6.51	4.8								
35	Network Programs USA Inc	Inspirisys Solutions Europe Limited, UK	Fellow Subsidiary	Any other transaction	Unsecured Loan Receivables	0	NA		0	5.03	5.13								
36	Network Programs USA Inc	CAC Holdings Corporation , Japan	Ultimate Holding Company	Any other transaction	Loan Payable	0	NA		0	251.37	256.74								
37	Inspirisys Solutions KK, Japan	CAC Holdings Corporation , Japan	Ultimate Holding Company	Interest paid		0	NA		1.45	0	0								
38	Inspirisys Solutions KK, Japan	CAC Holdings Corporation , Japan	Ultimate Holding Company	Any other transaction	Interest Payable	0	NA		0	16.96	0								
39	Inspirisys Solutions KK, Japan	Network Programs USA Inc	Fellow Subsidiary	Any other transaction	Loan Payable	0	NA		0	16.25	0								
40	Network Programs USA Inc	Inspirisys Solutions KK, Japan	Fellow Subsidiary	Any other transaction	Unsecured Loan written off	0	NA		505.52	0	0								
41	Inspirisys Solutions KK, Japan	CAC Holdings Corporation , Japan	Ultimate Holding Company	Any other transaction	Others	0	NA		489.64	0	0								
42	Inspirisys Solutions KK, Japan	CAC Holdings Corporation , Japan	Ultimate Holding Company	Any other transaction	Loan Payable	0	NA		0	507.73	0								
Total value of transaction during the reporting period																			
10562.41																			

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M S K A & Associates	Yes	31-07-2027