



October 29, 2026

BSE Limited

Phiroze Jeejeebhoy Towers
Dalal Street, Fort,
Mumbai – 400001
Security Code: 532628

National Stock Exchange of India Limited

Exchange Plaza, 5th Floor, Plot No. C-1,
Block G, Bandra Kurla Complex,
Mumbai – 400051
Scrip code: 3IINFOLD

Dear Sir/ Madam,

Sub: Outcome of the Board Meeting held on October 29, 2026

Pursuant to Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**SEBI Listing Regulations**”), we wish to inform you that the Board of Directors of the Company (“**the Board**”) at its meeting held today i.e. October 29, 2026, has inter-alia considered and approved the following matters:

1. Approval of Unaudited Financial Results for the quarter and half year ended September 30, 2026

The Board has approved the Statements of Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended September 30, 2026, pursuant to Regulation 33 of the SEBI Listing Regulations.

We are enclosing herewith a copy of the Statements of Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended September 30, 2026, along with Limited Review Reports thereon as **Annexure 1**, in the prescribed format pursuant to Regulation 33 of SEBI Listing Regulations.

2. Change in Senior Management Personnel of the Company

Based on recommendation of the Nomination and Remuneration Committee, the Board has approved the appointment of Mr. Shirsendu Chaudhuri, Chief Growth Officer, as Senior Management Personnel of the Company with immediate effect.

Details as required under SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, are enclosed as **Annexure 2**.

3. Incorporation of Wholly owned Subsidiary

The Board has approved the incorporation of a wholly owned subsidiary of the Company to pursue business in Artificial Intelligence practice, with an initial investment of Rupees one crore.

The Board meeting commenced at 4:30 p.m. and concluded at 5:14 p.m.

You are requested to take the aforesaid information on record.

Thanking you.

Yours faithfully,

For **3i Infotech Limited**

VARIKA
RASTOGI

Varika Rastogi

Company Secretary & Compliance Officer

Encl: as above

3i Infotech Ltd.

CIN: L67120MH1993PLC074411

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Chartered Accountants

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Independent Auditor's Limited Review Report on the Unaudited Consolidated Financial Results of 3i Infotech Limited for the quarter and half year ended 30/09/2026, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
3i Infotech Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of 3i Infotech Limited (the 'Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter and half year ended 30/09/2026 (the 'Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Regulations'). We have initialled the Statement for identification purpose only.
2. The Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, in its meeting held on 29/10/2026, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards ('Ind AS') 34 'Interim Financial Reporting' prescribed under section 133 of the Companies Act, 2013 (the 'Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing 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 Statement is free from material misstatement. A review is limited primarily to inquiries of the Company persons responsible for financial and accounting matters 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.

We also performed procedures in accordance with the SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29/03/2019 issued by the SEBI under Regulation 33(8) of the Regulations, to the extent applicable.

4. The Statement includes the results of the entities as given in the Annexure – 1 to this report.

5. Basis for Qualified Conclusion

- a) The Statutory Auditors of 3i Infotech (Middle East) FZ LLC have expressed Adverse Conclusion in their review report for the quarter and half year ended 30/09/2026, with respect to (a) sufficient appropriate audit evidence regarding the recoverability of receivables from related parties aggregating to AED 411,273,478; and (b) preparation of financial statements on 'going concern' basis in view of the Company's negative net worth of AED 73,794,298 as on reporting date without giving impact of matter referred in (a);
- b) The statutory auditors of 3i Infotech Asia Pacific Pte. Ltd. have drawn a Qualified Opinion in their audit report dated 21/08/2026 for FY 2024-25. The relevant paras are reproduced as below:
Loan to related company
We were unable to satisfy ourselves as to the recoverability of the amount included in loan to related company by the application of audit procedures. The amount stated had not been impaired. Had the amount



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been impaired, the amount would be written off to the profit or loss. The expenses for the year would be increased by S\$7,109,394 resulting in a loss of S\$7,109,394 for the year.

Amount due from a subsidiary

We draw attention to Note 13 to the financial statements. The Company has a receivable balance of S\$732,844 from a subsidiary named 3i Infotech (Thailand) Limited. The subsidiary has a capital deficit amounting to S\$1,443,022 (approximately THB36.63 million) and current liabilities exceeded its current assets by S\$1,588,172 (approximately THB40.32 million) for the year ended 31 March 2025

We were unable to satisfy ourselves as to the recoverability of the amount by the application of audit procedures. The amount stated had not been impaired. Had the amount been impaired, the amount would be written off to the profit or loss. The expenses for the year would be increased by S\$732,844 resulting in a loss of S\$732,844 for the year.

- c) The statutory auditors of 3i Infotech Saudi Arabia Co. (Foreign Ltd.) have drawn Qualified Opinion in their audit report dated 20/08/2026 for FY 2025-26. The relevant paras are reproduced as below:

We were unable to obtain sufficient and appropriate audit evidence for the following:

- We were not provided with bank confirmations for the Company's bank balance as at reporting date due to the suspension of the Company's Commercial Registration and the cessation of its bank account.
- We were not provided with sufficient appropriate audit evidence to verify following balances as at reporting date: accounts receivable of SR 1,948,693, accounts payable – others of SR 1,610,279 and accrued expenses of SR 590,426. In addition, the Company has not recognised a provision for potentially uncollectible accounts receivable. Accordingly, we were unable to determine the recoverability of the accounts receivable and whether any provision was required, and whether any adjustments were necessary to the accounts payable – others and accrued expenses balances and the related financial statement disclosures.
- Deposits and advances include an amount of SR 2,042,007 paid to Zakat, Tax and Customs Authority (ZATCA) against an assessment for the year ended 31 March 2012. This amount is considered irrecoverable, as the appeal against the assessment was decided unfavourably for the Company. In addition, deposit and advances include other balances amounting to SAR 214,625 for which supporting documents and details have not been made available.

6. Qualified Conclusion

Based on our review conducted and procedures performed as stated in paragraph 3 above consideration of the review reports of other auditors referred to in paragraph 9(b) below, and unaudited financial results referred in paragraph 9(c) below, except for the effect of the matter described in the 'Basis for Qualified Conclusion' in para 5 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Ind AS specified under Section 133 of the Act, as amended, read with relevant rules issued there-under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. Material Uncertainty related to Going Concern

- We have audited financial statements of Professional Access Software Development Private Limited for FY 2025-26 and have given paragraph regarding Material Uncertainty regarding Going Concern in our audit report dated 27/07/2026, which is reproduced as under-



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We draw attention to Notes 2(b) and 21 of the financial statements, which disclose that the Company has accumulated losses amounting to Rs.945.33 lakhs as at 31st March 2026. As detailed in Note 21, the recoverability of fixed deposits and other assets remains uncertain due to existence of guarantees and contingent liabilities as of that date. These circumstances, along with other matters discussed in Note 21, indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as going concern.

Our opinion is not modified in respect of this matter.

- The Statutory Auditors of 3i Infotech (UK) Limited have given paragraph regarding Going Concern in their audit report dated 16/09/2026 on the financial statements for FY 2024-25, which is reproduced as under-

We draw your attention to note 1 in financial statements, which indicates that the current and future reduced trading has had an adverse effect on the company's operations and cash flow. As stated in note 1, these events or conditions, along with other matters as set forth in the note indicate that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern.

The financial statements have been prepared on going concern basis which is dependent upon availability of sufficient cash resources to sustain operations for the foreseeable future with the expectations that the company will achieve operational cash flow positivity.

Our opinion is not modified in respect of this matter.

In auditing the financial statements, we have concluded that the directors use of going concern basis of accounting in preparation of the financial statements is appropriate.

- The Statutory Auditors of 3i Infotech (Cyprus) Limited have given paragraph regarding Going Concern in their audit report dated 31/08/2026 on the financial statements for FY 2025-26, which is reproduced as under-

We draw attention to note 4 of the separate financial statements which indicates that the Company incurred a loss of US\$13,954 during the year ended 31 March 2026, and, as of that date the Company's current liabilities exceeded its current assets by US\$1,778. As stated in note 4, the Company has no significant revenue-generating activities and is dependent on continued group support to meet its administrative and other necessary expenses as they fall due. These events or conditions, together with the other matters set forth in note 4, indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern.

Our opinion is not modified in respect of this matter.

8. Emphasis of Matter:

- a) We draw attention to Note 8 to the Statement regarding all long outstanding legacy matters. During the current quarter, EOW has responded back to the Company on 13/08/2026 that the complaint is in the nature of the civil matter and should be pursued accordingly. The Company is consulting its forensic auditors for the review of the documents. Based on their feedback, will take a final view on the matter. As represented by the Company's management, there is no further adverse financial impact on the Statement. Our conclusion on the Statement is

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not modified in respect of this matter. The Company continues to monitor the progress of the same and will take such further actions as may be deemed necessary.

- b) We draw attention to Note 10 to the Statement which states that, the audited standalone and consolidated financial statements of the Parent Company for the year ended March 31, 2026 have not been adopted by the shareholders. The Parent Company has filed unadopted audited financial statements for the year ended March 31, 2026 with the Registrar of Companies on 28/09/2026. The Parent Company believes that the aforesaid matter does not impact the consolidated financial results for the quarter and half year ended September 30, 2026.
- c) The statutory auditors of 3i Infotech Saudi Arabia Co., (Foreign Limited) have reported Emphasis of Matter paragraph in their audit report dated 20/08/2026 on the financial statements for FY 2025-26 which is reproduced as below:
- Income tax, withholding tax, and value added tax liabilities, as assessed by the Zakat, Tax and Customs Authority (ZATCA), up to the year ended 31 March 2026, amounted to SR 14,437,260. The Company reported income tax and withholding tax liabilities of SR 17,217,621 and VAT payable of SR 155,270 as at 31 March 2026, resulting in excess provision of SR 2,935,630 which management has intentionally maintained on a prudent basis to cover potential penalties and other related charges arising from outstanding tax matters.
 - In prior years, the Company determined its employees' defined benefit obligation through an actuarial valuation. During the year ended 31 March 2026, the Company changed its method of estimation and calculated the liability using a simplified computation method without obtaining an actuarial valuation. Management considers this approach appropriate in view of the Company's liquidation status. Our opinion is not modified in respect of this matter.
 - As detailed in Note 1 to these financial statements, the Board of Directors resolved on 29 January 2025 to initiate voluntary liquidation of the Company. Subsequently, at its meeting held on 13 August 2025, the Board decided to proceed with bankruptcy proceedings and appointed Soutien Group LLC as the advisor with effect from 13 August 2025.
 - We draw attention to the fact that the Company's Main Commercial Registration and Branch Commercial Registration have been suspended, and its license issued by Ministry of Investment of Saudi Arabia has expired and has not been renewed as of date of this report.
 - The going concern assumption is not applicable for the Company.

Our opinion is not modified in respect of these matters.

Our conclusion on the Statement is not modified in respect of the matters mentioned in para 8(a) to 8(c) above.

9. Other Matters

- (a) We have reviewed the financial results of 2 subsidiaries included in the Statement, whose financial results reflects total assets of Rs. 11,350 lakhs as at 30/09/2026, total revenue of Rs. 1,400 lakhs and Rs. 3,374 lakhs, total net profit after tax of Rs. 85 lakhs and Rs. 137 lakhs and total comprehensive income of Rs. 208 lakhs and Rs. 260 lakhs for the quarter and half year ended 30/09/2026 respectively, and net cash inflows / (outflows) of Rs. 745 lakhs for the half year ended 30/09/2026 as considered in the Statement.



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- (b) We did not review the financial results of 6 subsidiaries included in the unaudited consolidated financial results, which reflects total assets of Rs. 3,97,995 lakhs as at 30/09/2026, total revenues of Rs. 9,899 lakhs and Rs. 20,649 lakhs, total net profit/(loss) after tax of Rs. (4,788) lakhs and Rs. (4,850) lakhs, and total comprehensive income/(loss) of Rs. (4,070) lakhs and Rs. (3,755) lakhs for the quarter and half year ended 30/09/2026 respectively, as considered in the unaudited consolidated financial results and net cash inflows / (outflows) of Rs. (1,960) lakhs for the half year ended 30/09/2026. These interim financial results have been reviewed by other auditors, whose reports have been furnished to us by the Holding Company's 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.

In respect of these 6 subsidiaries, their financial results have been prepared in accordance with accounting principles generally accepted in the respective countries of incorporation and the Holding Company's Management has converted these financial results from accounting principles generally accepted in the respective countries to accounting principles generally accepted in India.

- (c) The accompanying unaudited consolidated financial results include the financial results of 17 subsidiaries which have been neither reviewed by us nor by the other auditors, whose financial results reflect total assets of Rs. 18,619 lakhs as at 30/09/2026, total revenues of Rs. 2,211 lakhs and Rs. 3,538 lakhs, total net profit/(loss) after tax of Rs. (232) lakhs and Rs. (325) lakhs and total comprehensive income/(loss) of Rs. (459) lakhs and Rs. (699) lakhs for the quarter and half year ended 30/09/2026, as considered in the consolidated unaudited financial results.

Of the above, in respect of 10 subsidiaries, their financial results have been prepared in accordance with accounting principles generally accepted in the respective countries of incorporation and the Holding Company's Management has converted these financial results from accounting principles generally accepted in the respective countries to accounting principles generally accepted in India. These financial results have been presented solely based on information compiled by the Holding Company's Management and approved by the Board of Directors of the respective companies. According to the information and explanations given to us by the Holding Company's Management, these financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the matters mentioned in para 9(a) to 9(c) above.

For C K S P AND CO LLP
Chartered Accountants
FRN - 131228W/W100044

DHANANAJAY
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Dhananajay Jaiswal
Partner
M. No. 187686
UDIN: 26187686YTVUWJ8824



Place: Navi Mumbai
Date: 29/10/2026

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Annexure – I to the Independent Auditor's Review Report on the Unaudited Consolidated Financial Results for the quarter and half year ended 30/09/2026

	Holding Company
	3i Infotech Limited
Sr. No	Subsidiaries
1.	3i Infotech Consultancy Services Limited, India
2.	3i Infotech Digital BPS Limited, India
3.	Professional Access Software Development Private Limited, India
4.	3i Infotech Inc, USA
5.	3i Infotech Holdings Private Limited, Mauritius
6.	3i Infotech (Middle East) FZ LLC, UAE
7.	3i Infotech Software Solutions LLC, UAE
8.	3i Infotech (Thailand) Limited, Thailand
9.	Versares Digital Technology Services Private Limited, India
10.	NuRe EdgeTech Private Limited, India
11.	NuRe FutureTech Private Limited, India
12.	NuRe CampusLabs Private Limited, India
13.	3i Infotech Asia Pacific Pte Limited, Singapore
14.	3i Infotech SDN BHD, Malaysia
15.	3i Infotech Saudi Arabia Co. (Foreign Limited)
16.	3i Infotech (UK) Limited, UK
17.	3i Infotech (Africa) Limited, Kenya
18.	3i Infotech (South Africa) (Pty) Limited, South Africa
19.	3i Infotech Nigeria Limited, Nigeria
20.	3i Infotech Netherlands B.V., Netherlands (voluntary liquidation w.e.f. 30/04/2026)
21.	3i Infotech (Canada) INC, Canada
22.	3i Infotech (Cyprus) Limited (formerly known as Black-Barret Holdings Limited), Cyprus
23.	NuRe Digital SDN BHD, Malaysia
24.	NuRe MediaTech Limited, India
25.	NuRe Bharat Network Limited, India



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3i Infotech

3i Infotech Limited (CIN: L67120MH1993PLC074411)

Regd. office: Tower # 5, International Infotech Park, Vashi Station Complex, Navi Mumbai 400703, Maharashtra, India.

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year ended September 30, 2026

(Amount in INR Lakhs, except for per share data)

	Particulars	Quarter Ended			Year to Date		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	18,201	17,794	17,489	35,995	34,544	69,336
II	Other Income	1,044	639	3,582	1,683	5,735	9,032
III	Total Income (I+II)	19,245	18,433	21,071	37,678	40,279	78,368
IV	Expenses						
(a)	Employee benefits expense	11,138	11,277	12,267	22,415	24,410	48,238
(b)	Cost of third party products and services	5,318	4,684	3,702	10,002	7,188	15,375
(c)	Finance costs	157	108	52	263	187	403
(d)	Depreciation and amortization expense	544	454	497	998	959	1,974
(e)	Other expenses	1,416	1,326	2,049	2,742	3,821	7,523
	Total Expenses (IV)	18,573	17,847	18,567	36,420	36,565	73,513
V	Profit / (Loss) before Exceptional Items and Tax (III-IV)	672	586	2,504	1,258	3,714	4,855
VI	Exceptional Items (Loss)	-	-	-	-	-	(341)
VII	Profit / (Loss) before Tax (V+VI)	672	586	2,504	1,258	3,714	4,514
VIII	Tax expense	0	(66)	684	(66)	1,139	1,603
IX	Profit / (Loss) for the period (VII-VIII)	672	520	1,820	1,324	2,575	2,911
X	Other Comprehensive Income						
A. (i)	Other Comprehensive Income not to be reclassified to profit and loss	357	-	141	357	142	54
(ii)	Income tax relating to items that will not be reclassified to profit and loss.	(14)	-	(12)	(14)	(14)	14
B. (i)	Other Comprehensive Income will be reclassified to profit and loss	(588)	(382)	(1,747)	(970)	(1,172)	(3,042)
(ii)	Income tax relating to items that will be reclassified to profit and loss.	-	-	-	-	-	-
XI	Total Comprehensive income for the period (IX+X)	427	276	202	687	1,531	587
	Profit for the period attributable to:						
	Equity holders of the parent	662	646	1,843	1,308	2,605	3,545
	Non-controlling interests	10	6	(23)	16	(30)	(35)
	Other comprehensive income for the period attributable to:						
	Equity holders of the parent	(245)	(382)	(1,618)	(627)	(1,044)	(2,544)
	Non-controlling interests	-	-	-	-	-	-
	Total comprehensive income for the period attributable to:						
	Equity holders of the parent	417	264	225	681	1,562	602
	Non-controlling interests	10	6	(23)	16	(30)	(35)
XII	Paid-up equity share capital (Face value of Rs.10 per share)	20,750	20,740	16,969	20,750	16,969	20,740
XIII	Other Equity (Excluding Revaluation Reserve)						7,787
XIV	Earnings per equity share (Rs.)						
	Basic EPS	0.32	0.31	1.03	0.64	1.46	1.83
	Diluted EPS	0.32	0.31	1.03	0.64	1.46	1.82

*Earnings per equity share for the quarter and half year ended are not annualised.
See accompanying notes to the consolidated financial results.



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Tel No.: 022-7123 8000

Notes to the financial results

1. Consolidated Statement of Assets and Liabilities as at September 30, 2026

	Particulars	As at 30-09-2026 (Unaudited)	As at 31-03-2026 (Audited)
	ASSETS		
A	Non-current assets		
a	Property, plant and equipment	378	424
b	Right-to-use assets	13,801	12,061
c	Goodwill	8,008	7,855
d	Other Intangible assets	1,201	1,499
e	Financial assets	-	-
i)	Investments	11	23
ii)	Other financial assets	997	3,400
f	Deferred tax assets (net)	1,855	1,883
g	Income tax asset (net)	9,245	10,147
h	Other non-current assets	1,058	1,081
	Total non-current assets	36,554	38,353
B	Current assets		
a	Financial assets		
i)	Investments	511	-
ii)	Trade receivables	13,385	10,808
iii)	Cash and cash equivalents	2,046	1,986
iv)	Other balances with banks	5,286	5,774
v)	Other financial assets	8,615	7,299
b	Other current assets	2,585	2,145
	Total current assets	32,418	28,012
	TOTAL ASSETS	68,972	66,365
	EQUITY AND LIABILITIES		
A	Equity		
a	Equity Share capital	20,750	20,740
b	Other equity	18,257	17,378
	Equity attributable to shareholders of the Company	39,007	38,118
	Non-controlling interests	(324)	(340)
	Total equity	38,683	37,778
B	Liabilities		
	Non-current liabilities		
a	Financial liabilities		
i)	Borrowings	702	702
ii)	Lease Liabilities	2,768	899
b	Provisions	2,076	2,211
	Total non-current liabilities	5,546	3,812
	Current liabilities		
a	Financial liabilities		
i)	Borrowings	4,456	4,075
ii)	Lease Liabilities	463	481
iii)	Trade and other payables		
-	Trade payables to Micro Enterprises and Small Enterprises	11	55
-	Trade payables to others	11,106	10,450
iv)	Other financial liabilities	2,195	2,559
b	Provisions	252	753
c	Other current liabilities	4,053	4,210
d	Income Tax Liabilities (Net)	2,207	2,192
	Total current liabilities	24,743	24,775
	TOTAL EQUITY AND LIABILITIES	68,972	66,365



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Notes to the financial results

2. Consolidated Cash Flow Statement

(Amount in INR Lakhs)

Particulars	Half Year Ended 30-09-2026 (Unaudited)	Year Ended 31-03-2026 (Audited)
CASH FLOWS FROM OPERATING ACTIVITIES:		
Profit / (Loss) before tax :	1,258	4,514
Adjustments for:		
Depreciation and amortisation charge	998	1,974
Finance costs	223	320
Employee share-based payment expense	156	207
Allowance /(reversal) for doubtful debts	(77)	574
Interest income on fixed deposits	(184)	(247)
Other interest income classified as investing cash flows	(26)	(29)
(Gain)/Loss on disposal of property, plant and equipment	4	1
(Gain)/Loss on modification of leases	-	(155)
Net foreign exchange differences (Gain)/Loss	(1,255)	(4,475)
Impairment of investment	-	182
(Gain)/Loss on the sale of Investments	(1)	-
Provision for intangible assets impairment	(34)	(114)
Change in operating assets and liabilities:		
(Increase)/decrease in trade receivables	(2,331)	(643)
(Increase)/decrease in other financial assets	1,100	(3,078)
(Increase)/decrease in other non-current assets	3	51
(Increase)/decrease in other current assets	(441)	(57)
Increase/(decrease) in trade payables	611	3,423
Increase/(decrease) in other financial liabilities	(364)	(4,480)
Increase/(decrease) in provisions	(279)	321
Increase/(decrease) in other current liabilities	(156)	796
Cash generated from operations	(795)	(915)
Less: Income taxes (paid)/refund (Net)	998	(3,443)
Net cash inflow from operating activities	203	(4,358)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds / (Payments) for property, plant and equipment and intangible assets	(57)	(127)
Bank deposits matured / (placed)	476	(3,265)
Investment in securities	(500)	-
Interest received	186	247
Net cash inflow/(outflow) from investing activities	107	(3,165)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payment of Lease Liabilities	(583)	(1,025)
Proceeds from / (Repayment of) borrowings	381	843
Finance Costs paid	(97)	(122)
Share issue expenses	-	(99)
Proceeds from issue of shares	10	6,417
Net cash inflow/ (outflow) from financing activities	(289)	6,014
Net increase / (decrease) in cash and cash equivalents	21	(1,509)
Effect due to the changes in foreign currency	39	234
Cash and Cash Equivalents at the beginning of the financial year	1,986	3,261
Cash and Cash Equivalents at end of the period / year	2,046	1,986



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3i Infotech Limited (CIN: L67120MH1993PLC074411)

Regd. office: Tower # 5, International Infotech Park, Vashi Station Complex, Navi Mumbai 400703, Maharashtra, India.

Email: investors@3i-infotech.com

Website: www.3i-infotech.com

Tel No.: 022-7123 8000

Notes to the financial results

3. Unaudited Consolidated Segment Information for the Quarter and Half Year ended September 30, 2026

(Amount in INR Lakhs)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	AAA	13,627	13,036	12,301	26,663	24,022	49,322
	IS	3,116	3,330	3,460	6,446	7,015	13,473
	BPS	1,422	1,399	1,682	2,821	3,429	6,395
	OTHERS	36	29	46	65	78	146
	Total Net Sales/Income From Operations	18,201	17,794	17,489	35,995	34,544	69,336
2	Segment Results (Gross Profit)						
	AAA	1,580	1,267	1,682	2,847	2,694	5,191
	IS	519	571	511	1,090	1,086	1,456
	BPS	279	208	279	487	592	958
	OTHERS	25	(24)	(326)	1	(738)	(942)
	Total	2,403	2,022	2,146	4,425	3,614	6,663
Less:							
	(i) Finance cost	157	106	52	283	187	403
	(ii) Unallocable expenditure net of unallocable income	1,574	1,330	(410)	2,904	(287)	1,405
	(iii) Exceptional items	-	-	-	-	-	341
	Profit Before Tax	672	586	2,504	1,238	3,714	4,514

The 3i Infotech group executive management examines the group performance on basis of its business units and has identified Application, Automation, Analytics (AAA), Infrastructure Services (IS), Business Process Services (BPS) as primary segments, OTHERS include Digital Media. The segment results have been arrived at before allocating certain expenses which are un-allocable in nature and are disclosed separately.

Unallocable expenditure net of unallocable income includes unallocated overheads, foreign exchange gain/(loss) (net), Other income, Depreciation and amortization expense.

Assets and liabilities used in the Company's business are not identified to any of the reportable segment, as these are used interchangeably between segments. The Management believes that it is not practicable to provide segment disclosure relating to total assets and liabilities since a meaningful segregation of the available data is onerous.



CONSOLIDATED

Notes to the financial results

- 4 The consolidated financial results for the quarter and half year ended September 30, 2026 have been extracted from the unaudited consolidated financial statements prepared in accordance with the Indian Accounting Standards (Ind-AS) 34 'Interim Financial Reporting' as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter and other accounting principles generally accepted in India. These consolidated financial results have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on October 29, 2026.
- 5 The Company has prepared consolidated financial results as per Indian Accounting Standard 110 "Consolidated Financial Statements".
- 6 During the quarter ended September 30, 2026 upon exercise of stock options under Employee Stock Option Scheme 2018 and Employee Stock Option Scheme 2023, the Company has allotted in aggregate 25,050 (Twenty five thousand and fifty) and 73,187 (Seventy three thousand one hundred and eighty seven) equity shares, respectively, to its eligible employees.
- 7 As required under Ind AS 115 "Revenue from Contracts with Customers", unbilled revenue is accounted on estimate basis in respect of contracts where the contractual right to consideration is based on completion of contractual milestones as confirmed by the technical team and subsequently billed to customers based on their acceptance.
- 8 In continuation to the legacy matter related to eMudhra Consumer Services Limited (formerly known as 3i Infotech Consumer Services Limited) reported earlier, Economic Offences Wing (EOW) has responded back to the Company on August 13, 2026 that the complaint is in the nature of the civil matter and should be pursued accordingly. Post that, the company is in receipt of additional old documentation submitted to EOW and is consulting its forensic auditors for the review of the documents. Based on their feedback, Board will take a final view on the matter soon.

The Company continues to monitor the progress of the same and will take such further actions as may be deemed necessary.
- 9 3i Infotech Netherlands B.V. was voluntarily liquidated with effect from April 30, 2026, and its financial statements have been consolidated accordingly.
- 10 The audited consolidated financial statements of the company for the year ended March 31, 2026 have not been adopted by the Shareholders in Annual General meeting of the Company. The Company has filed unadopted audited consolidated financial statements for the year ended March 31, 2026 with the Registrar of Companies in accordance with section 137 of the Companies Act, 2013. The Company believes that the aforesaid matter does not impact the financial results for the quarter and half year ended September 30, 2026.
- 11 Material accounting policies applied in preparation of these consolidated financial results are consistent with those followed in the annual audited consolidated financial statements for the year ended March 31, 2026.
- 12 The Statutory Auditors of the Company have conducted a limited review of the consolidated financial results for the quarter and half year ended September 30, 2026 pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and have expressed qualified conclusion in their review report.
- 13 Figures for the previous periods have been regrouped / rearranged / reclassified wherever necessary to make them comparable with those of current period.
- 14 The results for the quarter and half year ended September 30, 2026 are available on BSE Limited's website (www.bseindia.com), National Stock Exchange of India Limited's website (www.nseindia.com) and on the Company's website (www.3i-infotech.com).
- 15 The disclosure in respect of standalone financials are as under:

(Amount in INR Lakhs)

Particulars	Quarter Ended			Year to Date		Year Ended
	30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Net Sales/Income from Operations	7,291	7,510	8,470	14,801	17,022	32,462
Profit / (Loss) before tax	504	660	348	1,164	488	2,082
Profit / (Loss) for the period	504	660	348	1,164	488	2,082
Total comprehensive income for the period	723	680	442	1,383	575	2,217



By order of the Board
for 3i Infotech Limited

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CA. Uttam Prakash Agarwal
Non-Executive Chairman and Independent Director

Navi Mumbai
October 29, 2026



CKSP AND CO LLP

Chartered Accountants

(A Member Firm of 'C K S P & AFFILIATES')

Regd. Off. : A-312, 3rd Floor, Royal Sands C.H.S.L., Shashtri Nagar, Andheri West,

Mumbai – 400 053, Maharashtra, India. Email: contact@ckspllp.com Website : www.ckspllp.com

Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results of 3i Infotech Limited for the quarter and half year ended 30/09/2026, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors,
3i Infotech Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of 3i Infotech Limited (the 'Company') for the quarter and half year ended 30/09/2026 (the 'Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations'). We have initialled the Statement for identification purpose only.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in its meeting held on 29/10/2026, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards ('Ind AS') 34 - 'Interim Financial Reporting' prescribed under section 133 of the Companies Act, 2013 (the 'Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express 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 Statement is free from material misstatement. A review is limited primarily to inquiries of the Company persons responsible for financial and accounting matters 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.
4. Based on our review conducted and procedure performed 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 recognition and measurement principles laid down in the aforesaid Ind AS prescribed under Section 133 of the Act, as amended, read with relevant rules issued there-under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter:

5. We draw attention to Note 8 to the Statement regarding all long outstanding legacy matters. During the current quarter, EOW has responded back to the Company on 13/08/2026 that the complaint is in the nature of the civil matter and should be pursued accordingly. The Company is consulting its forensic auditors for the review of the documents. Based on their feedback, will take a final view on the matter. As represented by the Company's management, there is no further adverse financial impact on the Statement. The Company continues to monitor the progress of the same and will take such further actions as may be deemed necessary.



CKSP AND CO LLP is a Limited Liability Partnership with LLP Registration No. AAC – 8300
C K S P & AFFILIATES – Registration no. NRN/0043/W

C K S P AND CO LLP

Chartered Accountants

(A Member Firm of 'C K S P & AFFILIATES')

Regd. Off. : A-312, 3rd Floor, Royal Sands C.H.S.L., Shashtri Nagar, Andheri West,

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6. We draw attention to Note 10 to the Statement which states that, the audited standalone and consolidated financial statements of the Company for the year ended March 31, 2026 have not been adopted by the shareholders. The Company has filed unadopted audited financial statements for the year ended March 31, 2026 with the Registrar of Companies on 28/09/2026. The Company believes that the aforesaid matter does not impact the standalone financial results for the quarter and half year ended September 30, 2026.

Our conclusion on the Statement is not modified in respect of the matters mentioned in Para 5 and 6 above.

For C K S P AND CO LLP

Chartered Accountants

FRN - 131228W / W100044

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Dhananajay Jaiswal

Partner

M. No. 187686

UDIN: 26187686FCKCIS2275



Place: Navi Mumbai

Date: 29/10/2026

STANDALONE



3i Infotech Limited (CIN: L67120MH1993PLC074411)

Regd. office: Tower # 5, International Infotech Park, Vashi Station Complex, Navi Mumbai 400703, Maharashtra, India.

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended September 30, 2026

(Amount in INR Lakhs, except for per share data)

	Particulars	Quarter Ended			Year to Date		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	7,291	7,510	8,470	14,801	17,022	32,462
II	Other Income	997	593	1,633	1,590	2,208	5,710
III	Total Income (I+II)	8,288	8,103	10,103	16,391	19,230	38,172
IV	Expenses						
(a)	Employee benefits expense	5,062	4,837	5,044	9,899	10,001	19,571
(b)	Cost of third party products and services	958	1,104	2,727	2,062	5,395	9,504
(c)	Finance costs	127	85	91	212	255	451
(d)	Depreciation and amortization expense	466	377	409	843	810	1,661
(e)	Other expenses	1,171	1,040	1,484	2,211	2,281	4,663
	Total Expenses (IV)	7,784	7,443	9,755	16,227	18,742	35,850
V	Profit / (Loss) before Exceptional Items and Tax (III-IV)	504	660	348	1,164	488	2,322
VI	Exceptional Items (Loss)	-	-	-	-	-	(240)
VII	Profit / (Loss) before Tax (V+VI)	504	660	348	1,164	488	2,082
VIII	Tax expense	-	-	-	-	-	-
IX	Profit / (Loss) for the period (VII-VIII)	504	660	348	1,164	488	2,082
X	Other Comprehensive Income						
A. (i)	Other Comprehensive income not to be reclassified to profit and loss	219	-	94	219	87	135
	(ii) Income tax relating to items that will not be reclassified to profit and loss.	-	-	-	-	-	-
B. (i)	Other Comprehensive income will be reclassified to profit and loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit and loss.	-	-	-	-	-	-
XI	Total Comprehensive Income for the period (IX+X)	723	660	442	1,383	575	2,217
XII	Paid-up equity share capital (Face value of Rs.10 per share)	20,750	20,740	16,969	20,750	16,969	20,740
XIII	Other Equity (Excluding Revaluation Reserve)						(6,479)
XIV	Earnings per equity share (Rs.)						
	Basic EPS	0.24	0.32	0.20	0.56	0.28	1.08
	Diluted EPS	0.24	0.32	0.20	0.56	0.28	1.08

*Earnings per equity share for the quarter and half year ended are not annualised.
See accompanying notes to the standalone financial results.



STANDALONE



3i Infotech Limited (CIN: L67120MH1993PLC074411)

Regd. office: Tower # 5, International Infotech Park, Vashi Station Complex, Navi Mumbai 400703, Maharashtra, India.

Notes to the financial results

1. Standalone Statement of Assets and Liabilities as at September 30, 2026

(Amount in INR Lakhs)

	Particulars	As at 30-09-2026 (Unaudited)	As at 31-03-2026 (Audited)
	ASSETS		
A	Non-current assets		
a	Property, plant and equipment	83	67
b	Right-to-use assets	13,448	11,828
c	Other Intangible assets	1,201	1,499
d	Financial assets		
i)	Investments	10,793	10,793
ii)	Other financial assets	808	3,186
e	Deferred tax assets (net)	1,540	1,540
f	Income tax asset (net)	8,054	8,847
g	Other non-current assets	262	275
	Total non-current assets	36,189	37,835
B	Current assets		
a	Financial assets		
i)	Investments	511	-
ii)	Trade receivables	7,531	6,056
iii)	Cash and cash equivalents	255	864
iv)	Other balances with banks	2,795	1,198
v)	Loans	1,221	1,192
vi)	Other financial assets	3,590	2,238
b	Other current assets	1,046	410
	Total current assets	16,949	11,958
	TOTAL ASSETS	53,138	49,793
	EQUITY AND LIABILITIES		
A	Equity		
a	Equity Share capital	20,750	20,740
b	Other equity	4,652	3,113
	Equity attributable to shareholders of the Company	25,402	23,853
	Total equity	25,402	23,853
B	Liabilities		
	Non-current liabilities		
a	Financial liabilities		
i)	Lease Liabilities	2,452	488
b	Provisions	1,641	1,374
	Total non-current liabilities	4,093	1,862
	Current liabilities		
a	Financial liabilities		
i)	Borrowings	3,661	2,277
ii)	Lease Liabilities	386	409
iii)	Trade and other payables		
-	Trade payables to Micro Enterprises and Small Enterprises	11	50
-	Trade payables to others	6,004	7,111
iv)	Other financial liabilities	1,271	1,534
v)	Legacy related liabilities & assets	10,827	11,226
b	Provisions	142	521
c	Other current liabilities	1,141	950
	Total current liabilities	23,643	24,078
	TOTAL EQUITY AND LIABILITIES	53,138	49,793



STANDALONE



3i Infotech Limited (CIN: L67120MH1993PLC074411)

Regd. office: Tower # 5, International Infotech Park, Vashi Station Complex, Navi Mumbai 400703, Maharashtra, India.

Email: investors@3i-infotech.com

Website: www.3i-infotech.com

Tel No.:022-7123 8000

Notes to the financial results

2. Standalone Cash Flow Statement

(Amount in INR Lakhs)

Particulars	Half Year Ended 30-09-2026 (Unaudited)	Year Ended 31-03-2026 (Audited)
CASH FLOWS FROM OPERATING ACTIVITIES:		
Profit/(Loss) before tax from:		
Continuing operations	1,164	2,082
Profit before tax including discontinued operations	1,164	2,082
Adjustments for:		
Depreciation and amortisation expense	843	1,661
Employee share-based payment expense	156	152
Allowance for doubtful debts	391	288
(Gain)/Loss on modification of leased assets (IndAS116)	-	(150)
Interest Income-Security deposit IND AS	(11)	(28)
Provision for intangible assets impairment	(34)	(114)
Net (Gain)/loss on disposal of property, plant and equipment	4	1
Interest income classified as investing cash flows	(380)	(661)
Interest on income tax refund	(129)	-
Finance costs	212	451
Sundry Expenses (Written back)/write off	42	-
(Gain)/Loss on the sale of investments	(1)	-
Net foreign exchange differences	(837)	(2,829)
Change in operating assets and liabilities:		
(Increase)/Decrease in trade receivables	(1,338)	(665)
(Increase)/Decrease in other financial assets	1,002	(599)
(Increase)/Decrease in other non-current assets	13	108
(Increase)/Decrease in other current assets	(636)	173
Increase/(Decrease) in trade payables	(1,160)	(1,732)
Increase/(Decrease) in financial liabilities	(172)	(1,197)
Increase/(Decrease) in provisions	107	150
Increase/(Decrease) in other current liabilities	192	525
Cash generated from operations	(672)	(2,404)
Less: Income taxes (paid)/refund [Net]	922	(1,402)
Net cash inflow from operating activities	350	(3,806)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Loan to Related party	(29)	(296)
Proceeds / (Payments) for property, plant and equipment and intangible assets	(48)	(11)
Investment in securities	(500)	-
Bank deposits matured / (placed)	(1,597)	766
Interest received	129	328
Net cash inflow (outflow) from investing activities	(2,045)	787
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payment of Lease Liabilities	(406)	(788)
Share issue expenses	-	(99)
Proceeds from / (Repayment of) borrowings	935	-
Loan from Related party (net of repayment)	649	(2,326)
Proceeds from issue of shares	10	6,417
Finance cost paid	(105)	(27)
Net cash inflow (outflow) from financing activities	1,083	3,177
Net increase (decrease) in cash and cash equivalents	(612)	158
Effect due to the changes in foreign currency	3	6
Cash and Cash Equivalents at the beginning of the financial year	864	700
Cash and Cash Equivalents at end of the period / year	255	864



STANDALONE

Notes to the financial results

- 3 The standalone financial results for the quarter and half year ended September 30, 2026 have been extracted from the unaudited standalone financial statements prepared in accordance with the Indian Accounting Standards (Ind-AS) 34 'Interim Financial Reporting' as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter and other accounting principles generally accepted in India. These standalone financial results have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on October 29, 2026.
- 4 Other income for the quarter ended September 30, 2026 includes interest income on fixed deposits, bonds and loans to related parties, sundry balances written back, fair valuation gain on investment, foreign exchange gain (net) and miscellaneous incomes.
- 5 During the quarter ended September 30, 2026 upon exercise of stock options under Employee Stock Option Scheme 2018 and Employee Stock Option Scheme 2023, the Company has allotted in aggregate 25,050 (Twenty five thousand and fifty) and 73,187 (Seventy three thousand one hundred and eighty seven) equity shares, respectively, to its eligible employees.
- 6 As required under Ind AS 115 "Revenue from Contracts with Customers", unbilled revenue is accounted on estimate basis in respect of contracts where the contractual right to consideration is based on completion of contractual milestones as confirmed by the technical team and subsequently billed to customers based on their acceptance.
- 7 The segment information, pursuant to the requirement of Ind AS 108 "Operating Segments", is given as a part of the consolidated financial results.
- 8 In continuation to the legacy matter related to eMudhra Consumer Services Limited (formerly known as 3i Infotech Consumer Services Limited) reported earlier, Economic Offences Wing (EOW) has responded back to the Company on August 13, 2026 that the complaint is in the nature of the civil matter and should be pursued accordingly. Post that, the company is in receipt of additional old documentation submitted to EOW and is consulting its forensic auditors for the review of the documents. Based on their feedback, Board will take a final view on the matter soon.

The Company continues to monitor the progress of the same and will take such further actions as may be deemed necessary.

- 9 The current status and accounting impact of above mentioned inter-company issues have been explained below:

A. The Company has an outstanding liability payable towards purchase of Intellectual Property Rights (IPR), since 2012 to its foreign branch in Dubai/3i Infotech (Middle East) FZ LLC amounting to INR 1,06,638.84 Lakhs. The liability towards purchase of IPR was not settled by the Company within the time limit prescribed under FEMA Regulations and the Company had approached Reserve Bank of India (RBI) in 2013 through authorized dealer to extend the timeline for repayment of the aforesaid liability till March 31, 2017.

Not being able to settle the liability even by 2017, the Company had thereafter made an application to the Reserve Bank of India (RBI), through its authorized dealer vide letter dated March 05, 2019 and subsequently on October 23, 2020, for set – off of the liability/ payables to foreign branch in Dubai/ 3i Infotech (Middle East) FZ LLC of INR 1,06,638.84 Lakhs against its trade receivables then due from 3i Infotech Inc, 3i Saudi Arabia and 3i Africa of INR 39,233.00 Lakhs, INR 11,347.00 Lakhs and INR 3,046.00 Lakhs respectively. The Company has not received the RBI approval till reporting date.

B. The Company is carrying certain long outstanding receivables from various foreign subsidiaries (including shown above) amounting to INR 45,268.03 Lakhs as at September 30, 2026. Considering the current market scenario and low operations in many of the subsidiaries, and even though the Company has a net payable position with respect to the receivables and payables balances of its subsidiaries, the Company recognized a loss allowance amounting to INR 33,958.59 Lakhs till September 30, 2026 on a conservative and prudent basis. The net balance outstanding from subsidiaries (net off provisions) is INR 11,309.45 Lakhs as at September 30, 2026.

C. The Company had made investments in Equity and Redeemable Convertible Preference Shares of 3i Infotech Holdings Private Limited in Mauritius between 2006-07 to 2011-12. The Company has recognized a provision for diminution in value of investments of INR 89,169.65 Lakhs till September 30, 2026. The net outstanding balance of investment in this subsidiary is INR 86,179.02 Lakhs.

The Company had not been able to meet its obligation of payment of INR 1,06,638.84 Lakhs to its foreign branch in Dubai/3i Infotech (Middle East) FZ LLC, consequently leading to a cascading effect of 3i Infotech FZLLC not being able to payback amount due to 3i Infotech Inc. and 3i Infotech Holdings Pvt Ltd in Mauritius. Further, it has had a cascading effect of 3i Infotech Inc. not being able to redeem the preference shares issued by it to 3i Infotech Holdings Pvt Ltd. In view of the non-realization of the preference shares in 3i Infotech Inc and the loan to 3i Infotech (Middle East) FZLLC, 3i Infotech Holdings Pvt Ltd has not been able to redeem the preference shares of 3i Infotech Limited. Thus, effectively non-payment of the obligation of INR 1,06,638.84 Lakhs by the Company to its foreign branch in Dubai/3i Infotech (Middle East) FZ LLC has led to the non-realization of the preference shares invested in by the Company.

There is no major change in the quantum of investments/receivables and payables from/to these subsidiaries since 2012. It has always been the intention to settle the receivables and payables on a net basis, subject to the legal and the regulatory approvals. The Company has made impairment provisions against receivables and investments on a prudent and conservative basis in view of the delay in obtaining the legal and regulatory approvals. As and when such approvals are received in future, the estimate of the recoverable amounts will be suitably revised.



STANDALONE

Notes to the financial results

- 10 The audited standalone financial statements of the company for the year ended March 31, 2026 have not been adopted by the Shareholders in Annual General meeting of the Company. The Company has filed unadopted audited standalone financial statements for the year ended March 31, 2026 with the Registrar of Companies in accordance with section 137 of the Companies Act, 2013. The Company believes that the aforesaid matter does not impact the financial results for the quarter and half year ended September 30, 2026.
- 11 Material accounting policies applied in preparation of these standalone financial results are consistent with those followed in the annual audited standalone financial statements for the year ended March 31, 2026.
- 12 The Statutory Auditors of the Company have conducted a limited review of the standalone financial results for the quarter and half year ended September 30, 2026 pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and have expressed unmodified conclusion in their review report.
- 13 Figures for the previous periods have been regrouped / rearranged / reclassified wherever necessary to make them comparable with those of current period.
- 14 The results for the quarter and half year ended September 30, 2026 are available on BSE Limited's website (www.bseindia.com), National Stock Exchange of India Limited's website (www.nseindia.com) and on the Company's website (www.3i-infotech.com).

By order of the Board
for 3i Infotech Limited

UTTAM
PRAKASH
AGARWAL

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UTTAM PRAKASH
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Date: 2026.10.29
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CA. Uttam Prakash Agarwal
Non-Executive Chairman and Independent Director



Navi Mumbai
October 29, 2026



Annexure 2

Sr. No	Particulars	Shirsendu Chaudhuri
1	Reason for Change	Appointment as Senior Management Personnel
3	Date of appointment/ ~~re-appointment /~~ ~~cessation & term of~~ ~~appointment /~~ ~~re-appointment~~	October 29, 2026
4	Brief Profile (in case of appointment)	Shirsendu Chaudhuri is a seasoned business leader with over 22 years of experience across IT Services, Digital Transformation, Enterprise Applications, Cloud, Managed Services, Enterprise Software and SaaS. His expertise spans business growth, enterprise sales, go-to-market strategy, P&L leadership, strategic partnerships and market expansion across global markets. His career spans leadership roles across India, APAC, EMEA, Europe and North America, with organisations including Sequaretek, Resilinc, Techno Brain Group, Incadea, Ciber Inc, Ramco Systems and Sonata Software. Prior to joining 3i Infotech, he served as Senior Vice President and Chief Revenue Officer at Sequaretek, where he led business strategy, P&L and market expansion initiatives. Earlier in his career, he held leadership roles focused on business expansion, digital transformation, strategic partnerships and enterprise solutions across diverse global markets. Shirsendu holds an MBA in Information Systems from Symbiosis International University, has completed the Accelerated Management Program from Yale School of Management, and holds a Bachelor of Engineering degree from NIT Agartala.
5	Disclosure of relationships between directors (in case of appointment)	Not applicable

3i Infotech Ltd.

CIN: L67120MH1993PLC074411

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