



iValue Infosolutions Limited
(Formerly known iValue Infosolutions Private Limited)
No. 903/1/1, 19th Main Road, 4th Sector,
H.S.R. Layout, Bangalore – 560102, Karnataka, India
CIN: L72200KA2008PLC045995|GST: 29AABCI8601B1ZW
www.ivaluegroup.com | info@ivalue.co.in
Tel: 080-22221143

September 18, 2026

National Stock Exchange of India Limited

The Listing Department,
Exchange Plaza,
Bandra Kurla Complex,
Mumbai – 400051

BSE Limited

Department of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001

Trading Symbol: IVALUE

Scrip Code: 544523

Subject: Response to your email dated September 15, 2026, and Resubmission of Unaudited Consolidated Financial Results (XBRL) of the company for the quarter ended June 30, 2026

Dear Sir/ Madam,

Pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company had submitted its Unaudited Standalone and Consolidated Financial Results for the quarter ended June 30, 2026, to the Stock Exchanges on July 29, 2026, both in PDF format and XBRL format.

The Company has received an email on August 20, 2026, regarding the submission of Financial Results as "**1. Financial results submitted in XBRL with discrepancies – EPS incorrect in Consolidated XBRL; and 2. Machine Readable Form / Legible copy of Financial Results not submitted**" which have been promptly responded by the company by submitting legible copies of both Standalone and Consolidated Financial Results in PDF along with the clarification letter on August 21, 2026, which is annexed as Annexure -1.

Further to the email communication received dated September 15, 2026, the company hereby submit the revised Consolidated Financial Results in XBRL for the quarter ended June 30, 2026, to the exchanges.

We request you to kindly consider this and take the same on record.

Yours Sincerely,

For iValue Infosolutions Limited

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Company Secretary and Compliance Officer
Membership No. A51625



August 25, 2026

National Stock Exchange of India Limited

The Listing Department,
Exchange Plaza,
Bandra Kurla Complex,
Mumbai – 400051

BSE Limited

Department of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001

Trading Symbol: IVALUE

Scrip Code: 544523

Subject: Clarification regarding discrepancies on Earning Per Share (EPS) in Unaudited Consolidated Financial Results of the company for the quarter ended June 30, 2026

Dear Sir/ Madam,

Pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company had submitted its Unaudited Standalone and Consolidated Financial Results for the quarter ended June 30, 2026, to the Stock Exchanges on July 29, 2026, both in PDF format and XBRL format.

Further to the email communication received from your good office on August 20, 2026 regarding the observations: **"1. Financial results submitted in XBRL with discrepancies – EPS incorrect in Consolidated XBRL; and 2. Machine Readable Form / Legible copy of Financial Results not submitted"**.

We hereby provide the following clarification:

The correct Earnings Per Share (EPS) as disclosed in the Unaudited Consolidated Financial Results for the quarter ended June 30, 2026, is **INR 2.90 (Basic and Diluted)**. However, due to an inadvertent human error during the preparation of the XBRL filing, the EPS was erroneously reported as **INR 2.85 (Basic and Diluted)** in the Consolidated XBRL submission only.

We confirm that the discrepancy was purely inadvertent and arose due to a human error. There was no intention to suppress, misstate, or mislead any information or data. The financial results submitted in PDF format contain the correct EPS of INR 2.90 (Basic and Diluted).

And the observation raised regarding **Submission of Legible Copies of Financial Results**, we hereby again submit the **legible copies of the Unaudited Financial Results** for the quarter ended June 30, 2026 under Annexure -1.

We request you to kindly take the above clarification and the enclosed documents on record.

This is for your kind consideration and records.

Yours Sincerely,

For iValue Infosolutions Limited

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MMANNI

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Date: 2026.08.25
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Lakshammanni

Company Secretary and Compliance Officer
Membership No. A51625



IVALUE INFOSOLUTIONS LIMITED

CIN No.: L72200KA2008PLC045995

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

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

Sl. No	Particulars	(Rs. in Lakhs)			
		Quarter Ended			Year Ended
		June 30, 2026 Unaudited	March 31, 2026 Unaudited (Refer Note 7)	June 30, 2025 Unaudited	March 31, 2026 Audited
1	INCOME				
	Revenue from Operations	15,162	25,271	21,457	98,892
	Other Income	658	983	705	1,970
	Total Income	15,820	26,254	22,162	100,862
2	EXPENSES				
	Purchases of Stock-in-trade	11,232	16,458	17,168	74,843
	Changes in inventories of Stock-in-trade	(151)	1,025	663	591
	Employee benefits expense	1,404	1,487	1,532	5,785
	Finance Costs	135	310	151	1,080
	Depreciation and amortisation expense	162	167	177	687
	Other expenses	1,026	1,472	1,107	4,949
	Total Expenses	13,808	20,919	20,798	87,935
3	Profit before exceptional items and tax (1-2)	2,012	5,335	1,364	12,927
4	Exceptional items (Refer Note 6)	-	(70)	-	479
5	Profit before tax (3-4)	2,012	5,405	1,364	12,448
6	Income Tax Expenses				
	(1) Current tax	438	1,280	396	3,363
	(2) Tax adjustments for earlier years (Net)	-	(68)	-	(68)
	(3) Deferred tax	75	111	(49)	(186)
	Total Tax Expenses	513	1,323	347	3,109
7	Profit for the period/year (5-6)	1,499	4,082	1,017	9,339
8	Other Comprehensive Income/(Loss)				
	(a) Items that will not be reclassified to profit or loss				
	- Remeasurements of post employment benefit obligations	(107)	50	(16)	41
	- Income Tax relating to these items	27	(12)	4	(10)
	Total Other Comprehensive Income/(Loss)	(80)	38	(12)	31
9	Total Comprehensive Income for the period/year	1,419	4,120	1,005	9,370
10	Paid up Equity Share Capital (face value Rs. 2 each)	1,093	1,093	842	1,093
11	Other Equity				55,241
12	Earning Per Share (in Rupees) face value Rs. 2 each (not annualised except year end):				
	a) Basic (in INR)	2.74	7.55	1.88	17.17
	b) Diluted (in INR)	2.74	7.53	1.86	17.12

See accompanying notes forming part of the Unaudited Standalone Financial Results



Notes:

- 1 The above results of iValue Infosolutions Limited were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on July 29, 2026. The Statutory Auditors of the Company have conducted a Limited Review of the above Standalone Financial Results for the Quarter ended June 30, 2026.
- 2 The standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('IND AS') prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 3 The Company is primarily engaged in a single line of business, providing strategic technology advisory services along with secure management of enterprises' digital assets within hybrid-cloud environments. To support this, the Company offers hardware, software, and related support services to its customers. The Chief Operating Decision Maker (CODM) reviews the Company's operations as a single business segment for the purpose of resource allocation and performance assessment. Accordingly, in accordance with the requirements of Ind AS 108 on Operating Segments, the Company is considered to have one reportable segment.
- 4 In line with the requirements of Regulation 47(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the results are available on the Stock Exchanges website at (www.bseindia.com and www.nseindia.com) and on the Company's website at www.ivaluegroup.com.
- 5 The Company acts as an agent and recognizes revenue on a net basis for Software & Allied Support stream of revenue. The below table represents Gross sales billed to the customers and Gross purchases in respect of software & allied support services and net revenue recognised under revenue from operations:

Particulars	Quarter Ended			(Rs. in Lakhs)
	June 30, 2026 (Unaudited)	March 31, 2026 (Unaudited)	June 30, 2025 (Unaudited)	Year Ended March 31, 2026 (Audited)
Gross sales billed to the Customers	57,898	70,051	57,655	274,690
Netting of Gross Sales and Gross Purchase in respect of Software and Allied support services	(42,736)	(44,780)	(36,198)	(175,798)
Revenue from operations	15,162	25,271	21,457	98,892

- 6 The Government of India on November 21, 2025 consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes, viz., Code on Wages 2019, Code on Social Security 2020, Industrial Relations Code 2020 and Occupational Safety, Health and Working Conditions Code 2020 ('New Labour codes'). The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to notification of New Labour Codes. The Company assessed and disclosed the incremental impact of these changes consistent with guidance provided by ICAI. Considering the non-recurring nature of this impact, the Company disclosed the incremental liability of Rs. 479 lakhs for the year ended March 31, 2026 and a part reversal of the liability of Rs. 70 lakhs for the quarter ended March 31, 2026 under exceptional items for the said periods. The incremental impact consisting of gratuity and leave encashment primarily arose due to changes in wage definition and the reversal on account of the re-estimation of the incremental impact.
- 7 The figures of the quarter ended March 31, 2026 are balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the financial year 2025-26.

The Statutory Auditors have initialled these Unaudited Standalone Financial results for identification purpose only and these Standalone Financial results should be read in conjunction with their review report dated July 29, 2026.

Place: Mumbai
Date: July 29, 2026



For iValue Infosolutions Limited


Sunilkumar Pillai
Chairman and Managing Director
DIN: 02226978

Place : Bangalore
Date : July 29, 2026



IVALUE INFOSOLUTIONS LIMITED

CIN No.: U72200KA2008PLC045995

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

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

Sl. No	Particulars	(Rs. in Lakhs)			
		Quarter Ended			Year Ended
		June 30, 2026 Unaudited	March 31, 2026 (Refer Note 9)	June 30, 2025 Unaudited	March 31, 2026 Audited
1	INCOME				
	Revenue from Operations	17,973	27,260	22,790	105,556
	Other Income	662	921	717	1,942
	Total Income	18,635	28,181	23,507	107,498
2	EXPENSES				
	Purchases of Stock-in-trade	12,878	16,881	18,016	78,315
	Changes in inventories of Stock-in-trade	(108)	977	663	604
	Employee benefits expense	1,970	1,958	1,900	7,389
	Finance Costs	145	307	163	1,125
	Depreciation and amortisation expense	164	172	178	695
	Other expenses	1,492	2,314	1,202	5,818
	Total Expenses	16,541	22,609	22,122	93,946
3	Profit before exceptional items and tax (1-2)	2,094	5,572	1,385	13,552
4	Exceptional items (Refer Note 8)	-	(50)	-	519
5	Profit before Tax (3-4)	2,094	5,622	1,385	13,033
6	Income Tax Expense				
	(1) Current tax	447	1,298	398	3,418
	(2) Tax adjustments for earlier years (Net)	-	(66)	-	(66)
	(3) Deferred tax	75	125	(49)	(157)
	Total Tax Expense	522	1,357	349	3,195
7	Profit for the period/year (5-6)	1,572	4,265	1,036	9,838
8	Other Comprehensive Income/(Loss)				
	(a) Items that will not be reclassified to profit or loss				
	-Remeasurements of post employment benefit obligations	(107)	66	(16)	57
	- income Tax relating to these items	27	(16)	4	(14)
	(b) Items that will be reclassified to profit or loss				
	-Exchange differences on translation of foreign operations	(50)	80	-	68
	Total Other Comprehensive Income/(Loss)	(130)	130	(12)	111
9	Total Comprehensive Income for the period/year (7+8)	1,442	4,395	1,024	9,949
10	Profit attributable to:				
	- Owners of the Company	1,582	4,252	1,039	9,823
	- Non-controlling interests	(10)	13	(3)	15
11	Other Comprehensive Income / (Loss) attributable to:				
	- Owners of the Company	(127)	127	(2)	107
	- Non-controlling interests	(3)	3	(10)	4
12	Total Comprehensive Income attributable to:				
	- Owners of the Company	1,455	4,379	1,037	9,930
	- Non-controlling interests	(13)	16	(13)	19
13	Paid up Equity Capital (face value Rs. 2 each)	1,093	1,093	842	1,093
14	Other Equity				55,695
15	Earnings Per Share (in Rupees) face value Rs. 2 each (not annualised except year end):				
	a) Basic (in INR)	2.90	7.85	1.92	18.06
	b) Diluted (in INR)	2.90	7.81	1.89	17.98

See accompanying notes forming part of the Unaudited Consolidated Financial Results



Notes:

- The above results of iValue Infosolutions Limited ('the Holding Company') and its Subsidiaries (together referred to as 'Group') were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on July 29, 2026. The Statutory Auditors of the Company have conducted a Limited Review of the above Consolidated Financial Results for the Quarter ended June 30, 2026.
- The consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('IND AS') prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- Information of Standalone Financial Results of the Company is as under:

Sr. No	Particulars	Quarter Ended			Year Ended
		June 30, 2026 (Unaudited)	March 31, 2026 (Unaudited)	June 30, 2025 (Unaudited)	March 31, 2026 (Audited)
A	Total Income	15,820	26,254	22,162	100,862
B	Profit before tax	2,012	5,405	1,364	12,448
C	Profit after tax	1,499	4,082	1,017	9,339

- The Group is primarily engaged in a single line of business, providing strategic technology advisory services along with secure management of enterprises' digital assets within hybrid-cloud environments. To support this, the Group offers hardware, software, and related support services to its customers. The Chief Operating Decision Maker (CODM) reviews the Group's operations as a single business segment for the purpose of resource allocation and performance assessment. Accordingly, in accordance with the requirements of IND AS 108 on Operating Segments, the Group is considered to have one reportable segment.
- In line with the requirements of Regulation 47(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the results are available on the Stock Exchanges website at (www.bseindia.com and www.nseindia.com) and on the Group's website at www.ivaluegroup.com.
- The Group acts as an agent and recognizes revenue on a net basis for Software and Allied Support stream of revenue. The below table represents Gross sales billed to the customers and Gross purchases in respect of software and allied support services and net revenue recognised under revenue from operations:

Particulars	Quarter Ended			Year Ended
	June 30, 2026 (Unaudited)	March 31, 2026 (Unaudited)	June 30, 2025 (Unaudited)	March 31, 2026 (Audited)
Gross sales billed to the Customers	64,116	74,973	60,642	291,395
Netting of Gross Sales and Gross Purchase in respect of Software and Allied support services	(46,143)	(47,713)	(37,852)	(185,839)
Revenue from operations	17,973	27,260	22,790	105,556

- The Government of India on November 21, 2025 consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes, viz., Code on Wages 2019, Code on Social Security 2020, Industrial Relations Code 2020 and Occupational Safety, Health and Working Conditions Code 2020 ('New Labour codes'). The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to notification of New Labour Codes. The Group assessed and disclosed the incremental impact of these changes consistent with guidance provided by ICAI. Considering the non-recurring nature of this impact, the Group disclosed the incremental liability of Rs. 519 lakhs for the year ended March 31, 2026 and a part reversal of the liability of Rs. 50 lakhs for the quarter ended March 31, 2026 under exceptional items for the said periods. The incremental impact consisting of gratuity and leave encashment primarily arose due to changes in wage definition and the reversal on account of the re-estimation of the incremental impact.
- Figures for the quarter ended March 31, 2026 are balancing figures between the audited financial figures in respect of the full financial year ended on March 31, 2026 and the published unaudited year to date figures up to the third quarter ended on December 31, 2025, which were subjected to limited review by the Statutory Auditors.

The Statutory Auditors have initialled these Unaudited Consolidated Financial results for identification purpose only and these Consolidated Financial results should be read in conjunction with their review report dated July 29, 2026.

Place: Mumbai
Date: July 29, 2026



For iValue Infosolutions Limited


Sunilkumar Pillai

Chairman and Managing Director
DIN: 02226978

Place: Bangalore
Date: July 29, 2026