

Date: November 14, 2025

To, BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001 Scrip Code: 543281	To, National Stock Exchange of India Limited Corporate Communication Department Exchange Plaza, Bandra Kurla Complex Bandra (E), Mumbai-400051 Symbol: SUVIDHAA
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Sub.: Outcome of the Board Meeting

Ref.: Regulation 30 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

With reference to the captioned subject, please be informed that the Board of Directors of the Company at their meeting held today i.e., Friday, November 14, 2025 through audio/ video conference, inter alia considered and approved the Un-audited Financial Results (Standalone and Consolidated) along with Limited Review Report for the quarter and half year ended September 30, 2025, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, which has been duly reviewed and recommended by the Audit Committee and Mr. Naresh Sharma, Managing Director of the Company has been duly approved by the Board to sign the Financials on behalf of the Company. **(Attached)**

The Board Meeting Commenced at 9.30 P.M. and concluded at 10.20 P.M.

The financial results will be made available on the Company's website
<https://www.suvidhaa.com/financial-results.html>

For Suvidhaa Infoserve Limited

Bhumi Mistry
Company Secretary & Compliance Officer
Membership No.: A60337



Place: Mumbai

Encl.: a/a

Suvidhaa Infoserve Limited

(Formerly known as Suvidhaa Infoserve Pvt. Ltd.)

CIN No. L72900GJ2007PLC109642 | GSTIN. 27AAKCS9448K1ZJ

Registered Office: Unit No 02, 28th Floor, GIFT-II Building, Block No. 56, Road-5C, Zone-5, Gift City, Gandhinagar- 382355 Gujarat, India

Corporate Office: 14, Olympus Industrial Estate, Off. Mahakali Caves Road, Andheri (East), Mumbai - 400 093. Maharashtra, India

Tel.: + 91 9223 225 225 .Email: legal@suvidhaa.com URL: www.suvidhaa.com

Independent Auditor's Report on the Interim Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To,
The Board of Directors
Suvidhaa Infoserve Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Suvidhaa Infoserve Limited (the "Company") for the quarter ended and six months ended on September 30, 2025 together with the relevant notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (The "Listing Regulations, 2015"), as amended, which has been initialled by us for identification purposes.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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). A review of interim financial information consists of making inquiries, primarily of company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and



Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

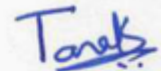
Emphasis of matter Paragraph

5. Attention is invited to Note no. 3 regarding write off and write back balances of Trade receivables and Trade payables.
6. The comparative financial information provided in the financial results were reviewed | audited by the predecessor auditor who expressed unmodified opinion on those financial results | statements.

Our opinion is not modified in respect of these matters.



For Jain Kedia & Sharma
Chartered Accountants
FRN: 103920W


Tarak Shah
Partner

Place: Ahmedabad

Date: 14th November, 2025

Membership No. 182100

UDIN: 25182100BMODDH2324



Suvidhaa Infoserve Limited
CIN: L72900GJ2007PLC109642

Registered Office Address : Unit No. 02, 28th Floor, GIFT - II Building, Block No. 56, Road-5C, Zone-5, GIFT City, Gandhinagar, Taluka & District - Gandhinagar - 382355

Corporate Office Address : 14, Olympus Industrial Estate, Off Mahakali Caves Road, Andheri(East), Mumbai - 400093

Tel.: + 91 9223 225 225 • Email: legal@suvidhaa.com • URL: www.suvidhaa.com

Statement of Standalone Unaudited Financial Results For Quarter and Half Year Ended September 30, 2025

Sr. No.	Particulars	(Rupees in million, except per share data and if otherwise stated)					
		Quarter Ended			Half Year Ended		Year Ended
		September 30, 2025 (Unaudited)	June 30, 2025 (Unaudited)	September 30, 2024 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2024 (Unaudited)	31-Mar-25 (Audited)
1	Income from operations						
	Income from operations	1.1	3.8	29.1	4.9	67.0	118.2
	Total income from operations	1.1	3.8	29.1	4.9	67.0	118.2
2	Other income	0.0	5.5	0.0	5.5	0.3	1.5
3	Total income (1+2)	1.1	9.3	29.2	10.5	67.3	119.7
4	Expenses						
	Cost of services	0.3	0.2	28.5	0.5	65.9	101.4
	Changes in inventories	-	-	-	-	-	-
	Operating expenses	-	-	-	-	-	-
	Employee benefits expenses	2.6	2.7	4.1	5.2	8.5	17.8
	Finance cost	0.2	0.3	0.9	0.5	1.8	3.7
	Depreciation and amortisation expenses	1.2	1.5	24.9	2.8	47.2	86.3
	Other expenses	11.1	9.0	3.8	20.1	7.1	13.4
	Total expenses	15.3	13.7	62.3	29.0	130.6	222.5
5	Profit before exceptional item and tax (3-4)	(14.2)	(4.3)	(33.1)	(18.5)	(63.3)	(102.8)
6	Exceptional items (Refer note 4)	-	-	-	-	-	-
7	Profit before tax (5-6)	(14.2)	(4.3)	(33.1)	(18.5)	(63.3)	(102.8)
8	Tax expenses	-	-	-	-	-	-
9	Profit after tax (7-8)	(14.2)	(4.3)	(33.1)	(18.5)	(63.3)	(102.8)
10	Other Comprehensive Income/(Expenses) (net of tax)						
	Items that will not be reclassified to Profit or loss						
	- Remeasurements of the defined benefit plans	-	-	-	-	-	1.2
	- Equity instruments through OCI	-	-	-	-	-	(14.6)
	- Income tax relating to items that will not be reclassified to Profit or loss	-	-	-	-	-	2.1
11	Other comprehensive income, net of tax	-	-	-	-	-	(11.3)
12	Total Comprehensive Income for the Period (after tax) (9+11)	(14.2)	(4.3)	(33.1)	(18.5)	(63.3)	(114.1)
13	Paid-up equity share capital (Face Value of the share Re. 1/- each)	209.8	209.8	209.8	209.8	209.8	209.8
14	Other equity						923.0
15	Earnings per share (not annualised for the quarter)						
	(a) Basic	(0.07)	(0.02)	(0.16)	(0.09)	(0.30)	(0.49)
	(b) Diluted	(0.07)	(0.02)	(0.16)	(0.09)	(0.30)	(0.48)

See accompanying notes to the financial results



STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025

(Rupees in million)

Particulars		As At 30-09-25	As At 31-03-25
		Unaudited	Audited
	Assets		
1	Non-current assets		
	Property, plant and equipment	15.0	17.8
	Other intangible assets	(0.0)	(0.0)
	Non-current financial assets		
	Investments	968.7	968.7
	Other financial assets	43.6	46.6
	Other non-current assets	-	1.8
	Income tax assets (net)	7.5	7.5
	Total Non-Current Assets	1,034.8	1,042.3
2	Current assets		
	Current financial assets		
	Trade receivables, current	128.0	145.6
	Cash and cash equivalents	16.6	30.0
	Other current financial assets	4.9	35.7
	Current tax assets (net)	4.1	3.8
	Total current financial assets	153.6	215.0
	Other current assets	140.1	143.8
	Total Current assets	293.7	358.8
	Total Assets	1,328.5	1,401.1
	Equity and Liabilities		
1	Equity		
	Equity attributable to owners		
	Equity share capital	209.8	209.8
	Other equity	904.5	923.0
	Total Equity	1,114.3	1,132.8
2	Liabilities		
	Non current liabilities		
	Borrowings, Non-Current	5.1	28.2
	Total Non-current financial liabilities	5.1	28.2
	Provisions, non current	2.1	2.8
	Defferd tax liabilities (net)	15.5	15.5
	Total non-current liabilities	22.7	46.6
	Current liabilities		
	Current financial liabilities		
	Borrowings, current	7.2	24.7
	Trade payables, current	-	-
	Total outstanding dues of Micro and Small enterprises	-	-
	Total outstanding dues of other than Micro and Small enterprises	7.8	5.8
	Other current financial liabilities	61.7	7.4
	Total current financial liabilities	76.7	38.0
	Other current liabilities	111.6	180.5
	Provisions	3.1	3.3
	Total current liabilities	191.5	221.7
	Total liabilities	214.2	268.3
	Total equity and liabilities	1,328.5	1,401.1



STATEMENT OF UNAUDITED STANDALONE CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025

(Rupees in million)

Particulars	As At 30-09-25	As At 30-09-24
	Unaudited	Unaudited
Cash flow from operating activities		
Net profit before tax	(18.5)	(63.3)
Adjustments for:		
Depreciation / Amortization	2.8	47.2
Finance cost	0.5	1.8
Interest Income	(0.0)	(0.1)
Interest Income on income tax refund	-	(0.2)
Loss/(profit) on sale of fixed assets (net)	-	(0.1)
Operating profit before working capital changes	(15.3)	(14.6)
Adjustment for change in working capital		
(Increase)/decrease in Trade Receivables	17.6	(0.3)
(Increase)/decrease in other assets	39.3	2.6
Increase/(Decrease) in Trade and Other payables	2.0	2.4
Increase/(Decrease) in Other Liabilities	(14.6)	(2.8)
Increase/(Decrease) in Short term borrowings	(17.5)	(0.0)
Movement in Provisions	(0.9)	0.1
Cash generated from operations	10.5	(12.6)
Direct Taxes paid (Net of Income Tax Refund)	(0.3)	1.6
Net cash generated from operating activities	10.2	(11.0)
Cash flow from investing activities		
Payments for acquisition of property, plants and equipment and intangible asset (including capital work in progress and intangible assets under development)	(0.0)	(2.1)
Proceeds from sale of fixed assets	-	0.1
Interest received	0.0	0.2
Net cash used in investing activities	0.0	(1.8)
Cash flow from financing activities		
Proceeds from issue of shares (ESOP)	-	2.4
Proceeds from long term borrowings	(23.1)	-
Finance cost	(0.5)	(1.8)
Net cash used in financing activities	(23.6)	0.6
Net increase/(decrease) in cash and cash equivalents	(13.4)	(12.2)
Cash and cash equivalents at the beginning of year	30.0	28.6
Cash and cash equivalents at the end of year	16.6	16.4



Notes:

- 1 The above statement of unaudited standalone financial results for the quarter and half year ended September 30, 2025 ('the Statement') of Suvidhaa Infoserve Limited ('the Company') are reviewed and recommended by the Audit Committee and taken on record by the Board of Directors at their meeting held on November 14, 2025. The report has been filed with stock exchanges and is available on the company's website at "www.suvidhaa.com".
- 2 In accordance with Ind AS-108 - "Operating Segments" and evaluation by the Chief Operating Decision Maker, the Company operates in one business segment i.e.E-commerce including payment sevice, trading of e-vouchers, financial services under S-commerce, website development, and maintenance and related ancillary services, which is reflected in the above results.
- 3 Management has done an extensive review of company's entire business and its activities pre and post COVID 19 pandemics with all the outstanding balances of debtors, creditors, service providers and dues to employees standing in the books as on March 31, 2024. After reassessment and review with Auditors, company has decided to write off balances of ₹ 5.75 Mn of Trade receivables and write back balances of ₹ 10.93 Mn of Trade payables during the Financial Year 2023-24
- 4 The figures for comparative period have been regrouped/ reclassified, wherever necessary, to make them comparable.
- 5 Mr. Naresh Sharma, Managing Director of the Company is duly authorized by the Board on its behalf to sign the unaudited financial results of the Company for the quarter and half year ended September 30, 2025 , to be submitted to the Stock Exchanges along with the "Independent Auditor's Review Report" as submitted by the Statutory Auditors of the Company.

**For and on behalf of Board of Directors of
Suvidhaa Infoserve Limited**

Date: 14-11-2025
Place: Mumbai



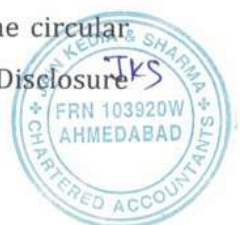
**Naresh Sharma
Managing Director
DIN: 09071085**



Independent Auditor's Limited Review Report on the Interim Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Suvidhaa Infoserve Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Suvidhaa Infoserve Limited** (the "Parent") and its subsidiary (the Parent and its subsidiary together referred to as the "Group"), and its Consolidated net loss after tax and Consolidated total comprehensive income for the quarter ended and six months ended on September 30, 2025 together with the relevant notes thereon ("the Statement") which has been initialled by us for identification purposes. The Statement has been prepared by the Parent pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (The "Listing Regulations, 2015"), as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



4. The statement includes the results of the following entities:

Sr. No.	Name of Entities	Relationship
1.	NSI Infinium Global Limited	Subsidiary
2.	NUPI Infotech Limited	Wholly Owned Subsidiary
3.	Sine Qua Non Solutions Private Limited	Step Down Subsidiary

5. Based on our review conducted and procedures 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. Attention is invited to Note no. 3 regarding write off and write back balances of Trade receivables and Trade payables.
7. We did not review the interim financial information of 3 subsidiaries included in the consolidated unaudited financial results, whose interim financial information reflects, total assets of Rs. 210.32 million as at September 30, 2025, total revenues of Rs. 16.08 million for the six months ended September 30, 2025, total comprehensive income|(loss) of Rs. (42.11) million for the six months ended September 30, 2025. These interim financial information have been reviewed by the other auditors whose reports have been furnished to us by such other auditor 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 reports of such other auditors.
8. The comparative financial information provided in the financial results were reviewed | audited by the predecessor auditor who expressed unmodified opinion on those financial results | statements.

Our opinion is not modified in respect of these matters.



For Jain Kedia & Sharma
Chartered Accountants
FRN: 103920W

Tarak
Tarak Shah
Partner

Place: Ahmedabad
Date: 14th November, 2025

Membership No. 182100
UDIN: 25182100BMODDG1194



Suidhaa Infoserve Limited
CIN: L72900GJ2007PLC109642

Registered Office Address : Unit No. 02, 28th Floor, GIFT - II Building, Block No. 56, Road-5C, Zone-5, GIFT City, Gandhinagar, Taluka & District - Gandhinagar - 382355

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Statement of Consolidated Unaudited Financial Results For Quarter and Half Year Ended September 30, 2025

Sr. No.	Particulars	(Rupees in million, except per share data and if otherwise stated)					
		Quarter Ended			Half Year Ended		Year Ended
		September 30, 2025 (Unaudited)	June 30, 2025 (Unaudited)	September 30, 2024 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2024 (Unaudited)	March 31, 2025 (Audited)
1	Income from operations						
	Income from operations	10.0	10.2	34.2	20.2	76.4	106.2
	Total income from operations	10.0	10.2	34.2	20.2	76.4	106.2
2	Other income	0.2	6.1	1.2	6.3	2.6	5.6
3	Total income (1+2)	10.2	16.3	35.4	26.5	79.1	111.8
4	Expenses						
	Cost of services	0.4	32.0	20.0	32.4	59.7	107.4
	Changes in inventories	-	-	-	-	-	-
	Employee benefits expenses	11.0	12.0	11.2	23.0	22.9	46.9
	Finance cost	0.2	0.3	0.9	0.5	1.8	3.7
	Depreciation and amortisation expenses	2.1	2.5	23.3	4.6	40.0	88.7
	Other expenses	14.2	12.5	16.9	26.7	25.1	28.9
	Total expenses	27.9	59.3	74.3	87.1	157.5	277.6
5	Profit before exceptional item and tax (3-4)	(17.6)	(43.0)	(38.9)	(60.6)	(78.4)	(165.9)
6	Exceptional items (Refer note 4)	-	-	-	-	-	-
7	Profit before tax (5-6)	(17.6)	(43.0)	(38.9)	(60.6)	(78.4)	(165.9)
8	Tax expenses	-	-	-	-	-	-
9	Profit after tax (7-8)	(17.6)	(43.0)	(38.9)	(60.6)	(78.4)	(165.9)
10	Other Comprehensive Income/(Expenses) (net of tax)						
	Items that will not be reclassified to Profit or loss						
	-Remeasurements of the defined benefit plans	-	-	-	-	-	1.2
	-Equity Instruments through OCI	-	-	-	-	-	(5.2)
	Income tax relating to items that will not be reclassified to Profit or loss	-	-	-	-	-	0.6
11	Other comprehensive income, net of tax	-	-	-	-	-	(3.4)
12	Total Comprehensive Income for the Period (after tax) (9+11)	(17.6)	(43.0)	(38.9)	(60.6)	(78.4)	(169.2)
13	Profit for the year attributable to						
	Equity holders of the parent company	(15.8)	(44.8)	(38.9)	(60.6)	(78.4)	(165.9)
	Non-controlling interest	(1.8)	1.8	(0.0)	(0.0)	(0.0)	(0.1)
14	Other Comprehensive Income/(Loss) attributable to						
	Equity holders of the parent company	-	-	-	-	-	(3.0)
	Non-controlling interest	-	-	-	-	-	(0.3)
15	Total Comprehensive Income/(Loss) attributable to						
	Equity holders of the parent company	(15.8)	(44.8)	(38.9)	(60.6)	(78.4)	(168.9)
	Non-controlling interest	(1.8)	1.8	(0.0)	(0.0)	(0.0)	(0.4)
16	Paid-up equity share capital (Face Value of the share Re. 1/ each)	209.8	209.8	209.8	209.8	209.8	209.8
17	Other equity						164.8
18	Earnings per share (not annualised for the quarter)						
	(a) Basic	(0.08)	(0.20)	(0.19)	(0.29)	(0.37)	(0.79)
	(b) Diluted	(0.08)	(0.20)	(0.19)	(0.28)	(0.37)	(0.78)

See accompanying notes to the financial results



STATEMENT OF UNAUDITED CONSOLIDATED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025

(Rupees in million)

Particulars		As At 30-09-25	As At 31-03-25
		Unaudited	Audited
	Assets		
1	Non-current assets		
	Property, plant and equipment	23.4	27.5
	Other intangible assets	0.0	0.1
	Non-current financial assets		
	Investments	285.6	285.5
	Other financial assets	59.4	63.1
	Other non-current assets	-	1.8
	Income tax assets (net)	7.5	7.5
	Total Non-Current Assets	375.9	385.5
2	Current assets		
	Current financial assets		
	Trade receivables, current	107.1	116.0
	Cash and cash equivalents	45.5	89.8
	Other current financial assets	5.0	35.8
	Current tax assets (net)	6.1	5.4
	Total current financial assets	163.7	247.1
	Other current assets	141.4	146.9
	Total Current assets	305.2	394.0
	Total Assets	681.1	779.4
	Equity and Liabilities		
1	Equity		
	Equity attributable to owners		
	Equity share capital	209.8	209.8
	Other equity	104.3	164.8
	Total Equity attributable to owners	314.1	374.6
	Non controlling interest	11.8	11.8
	Total Equity	325.9	386.5
2	Liabilities		
	Non current liabilities		
	Borrowings, Non-Current	5.1	28.2
	Total Non-current financial liabilities	5.1	28.2
	Provisions, non current	2.1	2.8
	Defferd tax liabilities (net)	2.9	2.9
	Total non-current liabilities	10.1	34.0
	Current liabilities		
	Current financial liabilities		
	Borrowings, current	7.2	7.2
	Trade payables, current	-	-
	Total outstanding dues of Micro and Small enterprises	-	-
	Total outstanding dues of other than Micro and Small enterprises	12.7	11.2
	Other current financial liabilities	206.8	152.5
	Total current financial liabilities	226.6	170.9
	Other current liabilities	115.3	184.8
	Provisions, current	3.1	3.3
	Current tax liabilities (net)	-	-
	Total current liabilities	345.1	359.0
	Total liabilities	355.2	393.0
	Total equity and liabilities	681.1	779.4



**STATEMENT OF UNAUDITED CONSOLIDATED CASH FLOW FOR THE HALF YEAR ENDED
SEPTEMBER 30, 2025**

(Rupees in million)

Particulars	As At 30-09-25	As At 30-09-24
	Unaudited	Unaudited
Cash flow from operating activities		
Net profit before tax	(60.6)	(78.4)
Adjustments for :		
Depreciation / Amortization	4.6	48.0
Finance cost	0.5	1.8
Allowance for doubtful debts	-	0.0
Excess Allowance Written Back	(5.6)	(0.0)
Gain / (loss) on Assets	-	(0.1)
Interest Income	(0.7)	(2.3)
Interest on Income tax refund	-	(0.2)
Operating profit before working capital changes	(61.9)	(31.3)
Adjustment for change in working capital		
(Increase)/decrease in Inventories	-	-
(Increase)/decrease in Trade Receivables	8.9	(3.8)
(Increase)/decrease in other assets	41.9	2.1
Increase/(Decrease) in Trade and Other payables	1.5	1.8
Increase/(Decrease) in Other Liabilities	(9.6)	(0.3)
Increase/(Decrease) in Short term borrowings	-	(0.0)
Movement in Provisions	(0.9)	0.1
Cash generated from operations	(20.2)	(31.4)
Direct Taxes paid (Net of Income Tax Refund)	(0.7)	0.3
Net cash generated from operating activities	(21.0)	(31.1)
Cash flow from investing activities		
Payments for acquisition of property, plants and equipment and intangible asset (including capital work in progress and intangible assets under development)	(0.5)	(4.2)
Proceeds from Fixed Assets	-	0.1
Interest received	0.7	2.5
Net cash used in investing activities	0.2	(1.6)
Cash flow from financing activities		
Proceeds from issue of shares (ESOP)	-	2.4
Finance cost	(0.5)	(1.8)
Net cash used in financing activities	(23.6)	0.6
Net increase/(decrease) in cash and cash equivalents	(44.3)	(32.0)
Cash and cash equivalents at the beginning of year	89.8	146.8
Cash and cash equivalents at the end of year	45.5	114.8



Notes:

- 1 The above statement of unaudited consolidated financial results for the quarter and half year ended September 30, 2025 ("the Statement") of Suvidhaa Infoserve Limited ("the Holding Company") comprising the financial results of its subsidiaries (together referred to as "the Group") are reviewed and recommended by the Audit Committee and taken on record by the Board of Directors at their meeting held on November 14, 2025. The report has been filed with stock exchanges and is available on the company's website at "www.suvidhaa.com".
- 2 In accordance with Ind AS-108 - "Operating Segments" and evaluation by the Chief Operating Decision Maker, the Group operates in one business segment i.e. E-commerce including payment services, trading of e-vouchers, financial services under S-commerce, website development, and maintenance and related ancillary services, which is reflected in the above results.
- 3 Management has done an extensive review of company's entire business and its activities pre and post COVID 19 pandemics with all the outstanding balances of debtors, creditors, service providers and dues to employees standing in the books as on March 31, 2024. After reassessment and review with Auditors, company has decided to write off balances of ₹ 5.75 Mn of Trade receivables and write back balances of ₹ 10.93 Mn of Trade payables during the Financial Year 2023-24
- 4 The figures for comparative period have been regrouped/ reclassified, wherever necessary, to make them comparable.
- 5 As at September 30, 2025, the Parent Company has following subsidiaries:
 - a. NSI Infinium Global Ltd
 - b. NUPI infotech Limited
 - c. Sine Qua Non Solutions Private Ltd
- 6 Mr. Naresh Sharma, Managing Director of the Holding Company is duly authorized by the Board on its behalf to sign the unaudited financial results of the Group for the quarter and half year ended September 30, 2025, to be submitted to the Stock Exchanges along with the "Independent Auditor's Review Report" as submitted by the Statutory Auditors of the Company.

**For and on behalf of Board of Directors of
Suvidhaa Infoserve Limited**

Date: 14-11-2025
Place: Mumbai

**Naresh Sharma
Managing Director
DIN: 09071085**

