



October 30, 2025

BSE Limited

The Listing Department
Phiroze Jeejeebhoy Towers
25th Floor, Dalal Street
Fort, Mumbai 400 001
Maharashtra, India

National Stock Exchange of India Limited

The Listing Department
Exchange Plaza, Plot No. C/1, G Block,
Bandra Kurla Complex
Bandra (East), Mumbai 400051
Maharashtra, India

BSE Scrip Code: 544309

NSE Symbol: IKS

Dear Sir/Ma'am,

Sub: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI LODR Regulations') – Outcome of the Board Meeting held on October 30, 2025 – Unaudited standalone and consolidated financial results of the Company for the quarter and half year ended September 30, 2025.

Pursuant to Regulation 30 of the SEBI LODR Regulations and SEBI Master circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11 November 2024, we hereby inform that the Board of Directors of the Company at its meeting held today, i.e., October 30, 2025, *inter alia*, approved the unaudited standalone and consolidated financial results of the Company for the quarter and half year ended September 30, 2025 ("**Financial Results**"). The Financial Results and the Limited Review Reports issued by Price Waterhouse Chartered Accountants LLP, Statutory Auditors of the Company on the said Financial Results are enclosed as "**Annexure – A**".

The Board Meeting commenced at 07:00 P.M. IST and concluded at 07:55 P.M. IST.

Yours sincerely,

For Inventurus Knowledge Solutions Limited

Sameer
Shashikant
Chavan

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Sameer Shashikant
Chavan
Date: 2025.10.30
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Sameer Chavan

Company Secretary and Compliance Officer

Membership No. F7211

Encl: As above

M/s. Inventurus Knowledge Solutions Limited

801, Building No. 5 & 6, 8th Floor, Mindspace Business Park (SEZ), Thane - Belapur Road, Airoli, Navi Mumbai - 400 708,
Thane, Maharashtra, India. | Board: +91 22 3071 1100 | Fax: 91 22 6646 6879 | info@ikshealth.in | www.ikshealth.com

Price Waterhouse Chartered Accountants LLP

Review Report

To

The Board of Directors

Inventurus Knowledge Solutions limited

Building No. 5 & 6, Unit No. 801,

8th Floor, Mindspace SEZ, Thane Belapur Road,

Airoli, Navi Mumbai, Thane, Maharashtra 400708

1. We have reviewed the consolidated unaudited financial results of Inventurus Knowledge Solutions Limited (the “Holding Company”), its subsidiaries (the Holding Company and its subsidiaries) hereinafter referred to as the “Group”), and its share of the net loss after tax and total comprehensive loss of its associate company (refer Note 7 on the Statement) for the quarter ended September 30, 2025 and the year to date results for the period April 01, 2025 to September 30, 2025 which are included in the accompanying ‘Statement of unaudited financial results for the quarter and half year ended September 30, 2025’, the Consolidated Unaudited Statement of Assets and Liabilities as on that date and the Consolidated Unaudited Statement of Cash Flow for the half year ended on that date (the “Statement”). The Statement is being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the “Listing Regulations, 2015”), which has been digitally signed by us for identification purposes.

Attention is drawn to the fact that the consolidated financial results for the corresponding quarter ended September 30, 2024 and the corresponding period from April 01, 2024 to September 30, 2024 and the Consolidated Statement of Cash Flow for the corresponding period from April 01, 2024 to September 30, 2024, as reported in these financial results have been approved by the Holding Company’s Board of Directors but have not been subjected to review.

2. This Statement, which is the responsibility of the Holding Company’s Management and has been approved by the Holding Company’s Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “Interim Financial Reporting”, prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

Price Waterhouse Chartered Accountants LLP, 252, Veer Savarkar Marg, Shivaji Park, Dadar (West),
Mumbai - 400 028

T: +91 (22) 66697510

Registered office and Head office: 11-A, Vishnu Digamber Marg, Sucheta Bhawan, Gate No 2, New Delhi - 110002

Price Waterhouse (a Partnership Firm) converted into Price Waterhouse Chartered Accountants LLP (a Limited Liability Partnership with LLP identity no: LLPIN AAC-5001) with effect from July 25, 2014. Post its conversion to Price Waterhouse Chartered Accountants LLP, its ICAI registration number is 012754N/N500016 (ICAI registration number before conversion was 012754N)

Price Waterhouse Chartered Accountants LLP

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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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:

Relationship	Entity name
Wholly owned Subsidiaries	Inventurus Knowledge Solutions Inc IKS Cares Foundation
Step down Subsidiaries	Aquity Holdings Inc Aquity Solutions LLC Aquity Solutions India Private Limited Aquity Solutions Australia Pty Limited Aquity Canada ULC
Associate Company	IKS WWMG MSO, LLC

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The interim financial information of one subsidiary reflect total assets of Rs. 2,435.07 million and net assets of Rs. 1,760.77 million as at September 30, 2025 and total revenues of Rs. 533.97 million and Rs. 1,146.02 million, total net profit after tax of Rs. 30.69 million and Rs. 98.75 million and total comprehensive income of Rs. 6.76 million and Rs. 78.22 million, for the quarter ended September 30, 2025 and for the period from April 01, 2025 to September 30, 2025, respectively, and cash flow (net) of Rs. 49.49 million for the period from April 01, 2025 to September 30, 2025, as considered in the consolidated unaudited financial results. These interim financial information have been reviewed by other auditors and their reports dated October 29, 2025, vide which they have issued an unmodified conclusion, have been furnished to us by the other auditors and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.

Price Waterhouse Chartered Accountants LLP

7. The consolidated unaudited financial results include the interim financial information of one subsidiary which have not been reviewed by their auditors, whose interim financial information reflect total assets of Rs. 2.47 million and net assets of Rs. (0.63) million as at September 30, 2025 and total revenue of Rs. 4.3 million and Rs. 4.3 million, total net profit/ (loss) after tax of Rs. 0.78 million and Rs. (0.98) million and total comprehensive income/ (loss) of Rs. 0.78 million Rs. (0.98) million for the quarter ended September 30, 2025 and for the period from April 01, 2025 to September 30, 2025, respectively, and cash outflow (net) of Rs. 1.21 million for the period from April 01, 2025 to September 30, 2025, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of net loss after tax of Rs. 14.18 million and Rs. 14.18 million and total comprehensive loss of Rs. 14.18 million and Rs. 14.18 million for the quarter ended September 30, 2025 and for the period from April 01, 2025 to September 30, 2025, respectively, as considered in the consolidated unaudited financial results, in respect of one associate based on their interim financial information, which have not been reviewed by their auditors.

According to the information and explanations given to us by the Management, these interim financial information are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

For Price Waterhouse Chartered Accountants LLP
Firm Registration Number: 012754N/N500016

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Date: 2025.10.30 20:09:59
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Priyansh Gundana
Partner
Membership Number: 109553
UDIN: 25109553BMOAZB6099

Place: Mumbai
Date: October 30, 2025

Price Waterhouse Chartered Accountants LLP

Review Report

To
The Board of Directors
Inventurus Knowledge Solutions Limited
Building No. 5 & 6, Unit No. 801,
8th Floor, Mindspace SEZ, Thane Belapur Road,
Airoli, Navi Mumbai, Thane, Maharashtra 400708

1. We have reviewed the standalone unaudited financial results of Inventurus Knowledge Solutions Limited (the "Company") for the quarter ended September 30, 2025 and the year to date results for the period April 01, 2025 to September 30, 2025, which are included in the accompanying 'Statement of unaudited financial results for the quarter and half year ended September 30, 2025', the Statement of Assets and Liabilities as on that date and the Statement of Cash Flow for the half year ended on that date (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been digitally signed by us for identification purposes.

Attention is drawn to the fact that the statement of cash flow for the corresponding period from April 01, 2024 to September 30, 2024, and the financial results for the corresponding quarter and half year ended September 30, 2024, as reported in the Statement have been approved by the Company's Board of Directors, but have not been subjected to review.

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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.

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Price Waterhouse Chartered Accountants LLP

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

For Price Waterhouse Chartered Accountants LLP
Firm Registration Number: 012754N/N500016

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Priyansh Gundana
Partner
Membership Number: 109553
UDIN : 25109553BMOAZA4029

Place: Mumbai
Date: October 30, 2025

Inventurus Knowledge Solutions Limited
Registered office : 801, Building No 5&6 8th floor, Mindspace Business Park (SEZ),
Thane Belapur Road, Airoli, Navi Mumbai - 400 708, Thane, Maharashtra, India.
CIN - L72200MH2006PLC337651 Telephone : +91 22 3964 3205
Website: www.ikshealth.com Email : investor_relations@ikshealth.com

Statement of unaudited financial results for the quarter and half year ended September 30, 2025

(Amounts in INR ₹ Million, unless otherwise stated)

Sr.No	Particulars	Consolidated						Standalone					
		For the Quarter ended			For the Half Year ended		For the Year ended	For the Quarter ended			For the Half Year ended		For the Year ended
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025	September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
		unaudited	unaudited	unaudited	unaudited	unaudited	audited	unaudited	unaudited	unaudited	unaudited	unaudited	audited
1	INCOME												
	Revenue from operations	7,810.91	7,400.95	6,427.84	15,211.86	12,828.76	26,639.94	3,556.91	3,194.69	2,400.28	6,751.60	4,414.03	9,730.83
	Other income	36.55	31.13	51.67	67.68	117.34	389.98	16.75	21.49	62.97	38.24	103.11	153.17
	Total income	7,847.46	7,432.08	6,479.51	15,279.54	12,946.10	27,029.92	3,573.66	3,216.18	2,463.25	6,789.84	4,517.14	9,884.00
2	EXPENSES												
	Changes in inventories of stock-in-trade	-	-	-	-	7.47	7.47	-	-	-	-	-	-
	Employee benefit expenses	4,070.50	3,959.62	3,639.35	8,030.12	7,246.82	14,946.06	1,491.04	1,428.33	1,005.61	2,919.37	2,020.50	4,321.99
	Finance cost	161.49	180.79	222.25	342.28	482.06	897.65	24.58	27.22	23.33	51.80	56.52	109.08
	Depreciation and amortisation expenses	301.43	279.03	283.28	580.46	565.75	1,126.63	91.22	73.07	71.26	164.29	146.18	288.58
	Other expenses	1,022.78	1,063.82	897.64	2,086.60	1,983.61	3,989.29	287.11	269.12	237.61	556.23	469.10	1,144.63
	Total expenses	5,556.20	5,483.26	5,042.52	11,039.46	10,285.71	20,967.10	1,893.95	1,797.74	1,337.81	3,691.69	2,692.30	5,864.28
3	Profit before share of profit/(loss) from associates and tax (1-2)	2,291.26	1,948.82	1,436.99	4,240.08	2,660.39	6,062.82	1,679.71	1,418.44	1,125.44	3,098.15	1,824.84	4,019.72
4	Share of profit/(loss) from associates accounted for using the equity method (net of tax)	(14.18)	-	-	(14.18)	-	-	-	-	-	-	-	-
5	Profit before tax (3+4)	2,277.08	1,948.82	1,436.99	4,225.90	2,660.39	6,062.82	1,679.71	1,418.44	1,125.44	3,098.15	1,824.84	4,019.72
6	Tax Expenses												
	Current tax	615.45	572.20	144.60	1,187.65	718.10	1,247.55	293.47	245.91	189.80	539.38	316.73	700.22
	Deferred tax	(145.56)	(138.77)	162.37	(284.33)	(143.53)	(45.32)	2.25	43.78	14.47	46.03	14.47	0.02
	Total tax Expenses	469.89	433.43	306.97	903.32	574.57	1,202.23	295.72	289.69	204.27	585.41	331.20	700.24
7	Profit for the period / year (5-6)	1,807.19	1,515.39	1,130.02	3,322.58	2,085.82	4,860.59	1,383.99	1,128.75	921.17	2,512.74	1,493.64	3,319.48

The statutory auditor has digitally signed the statement for identification purpose only and this statement should be read in conjunction with review report dated October 30, 2025.

Inventurus Knowledge Solutions Limited
Registered office : 801, Building No 5&6 8th floor, Mindspace Business Park (SEZ),
Thane Belapur Road, Airoli, Navi Mumbai - 400 708, Thane, Maharashtra, India.
CIN - L72200MH2006PLC337651 Telephone : +91 22 3964 3205
Website: www.ikshealth.com Email: : investor_relations@ikshealth.com

Statement of unaudited financial results for the quarter and half year ended September 30, 2025

(Amounts in INR ₹ Million, unless otherwise stated)

Sr.No	Particulars	Consolidated						Standalone					
		For the Quarter ended			For the Half Year ended		For the Year ended	For the Quarter ended			For the Half Year ended		For the Year ended
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025	September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
		unaudited	unaudited	unaudited	unaudited	unaudited	audited	unaudited	unaudited	unaudited	unaudited	unaudited	audited
8	Other Comprehensive Income												
	<i>Items that may be reclassified to profit or loss</i>												
	Gains/ (losses) on cash flow hedges (net)	(372.89)	68.04	(63.95)	(304.85)	(21.33)	(39.42)	(351.41)	57.78	(62.89)	(293.63)	(20.27)	(40.62)
	Exchange differences on translation of financial statements of foreign operations	495.43	19.58	44.19	515.01	36.31	217.59	-	-	-	-		-
	Income tax relating to above items	78.85	(14.84)	9.76	64.01	3.06	6.88	73.75	(12.26)	9.49	61.49	3.06	6.88
		201.39	72.78	(10.00)	274.17	18.04	185.05	(277.66)	45.52	(53.40)	(232.14)	(17.21)	(33.74)
	<i>Items that will not be reclassified to profit or loss</i>												
	Remeasurement of post employment benefit obligations	(21.21)	(14.25)	(13.25)	(35.46)	(17.92)	(18.15)	(13.02)	(8.55)	(10.70)	(21.57)	(13.43)	(13.66)
	Changes in the fair value of equity investments at FVOCI	931.52	-	-	931.52	2.05	691.40	-	-	-	-		-
	Income tax relating to above items	(240.67)	3.75	2.43	(236.92)	2.43	(176.69)	3.49	2.32	2.43	5.81	2.43	2.54
		669.64	(10.50)	(10.82)	659.14	(13.44)	496.56	(9.53)	(6.23)	(8.27)	(15.76)	(11.00)	(11.12)
	Other Comprehensive Income / (loss) for the period / year, net of tax	871.03	62.28	(20.82)	933.31	4.60	681.61	(287.19)	39.29	(61.67)	(247.90)	(28.21)	(44.86)
9	Total Comprehensive Income for the period / year (7+8)	2,678.22	1,577.67	1,109.20	4,255.89	2,090.42	5,542.20	1,096.80	1,168.04	859.50	2,264.84	1,465.43	3,274.62
10	Paid-up equity share capital (Face value ₹ 1 per share)	170.44	170.26	169.36	170.44	169.36	170.23	170.44	170.26	170.23	170.44	169.36	170.23
11	Reserves excluding revaluation reserves as at balance sheet date				22,237.92	13,601.69	17,726.70				14,620.23	9,678.18	12,100.04
12	Earnings per share (Nominal value of share ₹ 1 each)												
	Basic (INR per share)	10.81	9.07	6.80	19.88	12.50	29.20	8.28	6.75	5.54	15.03	8.99	19.94
	Diluted (INR per share)	10.58	8.85	6.69	19.44	12.35	28.62	8.08	6.59	5.45	14.70	8.84	19.54

The statutory auditor has digitally signed the statement for identification purpose only and this statement should be read in conjunction with review report dated October 30, 2025.

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Website: www.ikshealth.com Email : investor_relations@ikshealth.com
Statements of assets and liabilities

(Amounts in INR/₹ Million, unless otherwise stated)

	Consolidated		Standalone	
	As at September 30, 2025	As at March 31, 2025	As at September 30, 2025	As at March 31, 2025
	unaudited	Audited	unaudited	Audited
A ASSETS				
Non-current assets				
Property, plant and equipment	424.46	412.42	336.47	295.17
Capital work-in-progress	23.03	53.42	15.95	52.88
Right-of-use assets	1,061.73	828.15	898.82	610.13
Goodwill	12,437.30	11,972.63	-	-
Other intangible assets	4,602.16	4,687.31	170.72	101.94
Intangible assets under development	106.43	77.09	58.92	44.27
Financial assets				
Investments	3,608.24	1,137.37	8,681.41	7,342.04
Loans	190.90	-	-	-
Trade receivables	185.70	216.54	-	-
Other financial assets	1,401.25	1,114.37	81.45	60.39
Contract assets	12.95	-	4.45	-
Current tax assets (net)	593.27	400.70	51.41	44.30
Deferred tax assets (net)	1,653.10	1,459.23	1,132.67	1,111.40
Other non-current assets	308.96	320.44	32.88	40.40
Total non-current assets	26,609.48	22,679.67	11,465.15	9,702.92
Current assets				
Financial assets				
Trade receivables	6,192.02	5,320.59	5,310.04	3,087.80
Cash and cash equivalents	2,236.32	1,804.22	747.99	731.16
Other bank balances	54.66	118.82	51.85	116.26
Loans	-	-	-	177.90
Other financial assets	524.15	263.69	64.38	100.29
Contract assets	17.05	-	17.05	-
Other current assets	431.16	331.39	135.89	131.39
Total current assets	9,455.36	7,838.71	6,327.20	4,344.80
TOTAL ASSETS	36,064.84	30,518.38	17,792.35	14,047.72
B EQUITY AND LIABILITIES				
Equity				
Equity share capital	170.44	170.23	170.44	170.23
Other equity	22,237.92	17,726.70	14,620.23	12,100.04
Total equity	22,408.36	17,896.93	14,790.67	12,270.27
Liabilities				
Non-current liabilities				
Financial liabilities				
Borrowings	4,194.97	5,092.72	-	-
Lease liabilities	892.90	774.59	818.60	655.76
Other financial liabilities	14.25	-	-	-
Contract liabilities	28.68	16.61	0.52	1.06
Deferred tax liabilities (net)	1,437.54	1,324.91	-	-
Provisions	229.64	200.85	125.13	104.90
Total non-current liabilities	6,797.98	7,409.68	944.25	761.72
Current liabilities				
Financial liabilities				
Borrowings	2,221.37	2,457.67	-	-
Lease liabilities	351.29	231.25	243.09	109.39
Trade payables				
a) total outstanding dues of micro enterprises and small enterprises	6.18	14.19	5.14	11.00
b) total outstanding dues other than micro enterprises and small enterprises	831.05	745.37	494.21	296.43
Other financial liabilities	376.07	72.60	357.17	38.70
Contract liabilities	5.49	1.11	1.16	1.11
Provisions	536.43	514.38	121.96	99.01
Current tax liabilities (net)	806.63	165.77	145.17	38.58
Other current liabilities	1,723.99	1,009.43	689.53	421.51
Total current liabilities	6,858.50	5,211.77	2,057.43	1,015.73
TOTAL LIABILITIES	13,656.48	12,621.45	3,001.68	1,777.45
TOTAL EQUITY AND LIABILITIES	36,064.84	30,518.38	17,792.35	14,047.72

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Statement of Cash Flow

(Amounts in INR/₹ Million, unless otherwise stated)

	Consolidated		Standalone	
	For the Half Year ended		For the Half Year ended	
Sr.No Particulars	September 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024
	unaudited	unaudited	unaudited	unaudited
(A) Cash flows from operating activities				
Profit before tax	4,240.08	2,660.39	3,098.15	1,824.84
Adjustment for:				
Depreciation and amortisation	580.46	565.75	164.29	146.18
Finance Cost	342.26	481.34	71.74	56.52
Interest income	(60.55)	(39.78)	(16.93)	(34.34)
Loss allowance on trade receivables	30.30	13.06	30.30	7.48
Profit on Sale / Discard of Property, plant and equipment	(2.28)	(1.54)	(0.53)	(1.43)
Gain on lease cancellation	-	(16.99)	-	(16.99)
Share based compensation expenses	184.72	96.73	88.33	28.59
Fair value changes in derivatives	43.97	(6.96)	43.97	(6.96)
Unwinding of discount on security deposit	(4.27)	(4.09)	(2.95)	(2.96)
Changes in fair value of contingent consideration	-	(42.22)	-	-
Unrealised Exchange rate fluctuations loss / (gain), net	(180.55)	0.17	(121.40)	0.17
Change in operating assets and liabilities				
(Increase)/Decrease in trade receivable	(636.69)	(387.45)	(2,214.58)	(81.30)
Increase/(Decrease) in trade payable	58.84	(42.26)	197.44	124.38
(Increase)/Decrease in inventories	-	7.48	-	-
(Increase)/Decrease in other financial assets and liabilities	(484.62)	(76.61)	38.49	371.28
(Increase)/Decrease in contract assets	(29.86)	1.30	(21.50)	1.30
(Increase)/Decrease in other non-current assets	20.49	1.46	7.52	(4.60)
(Increase)/Decrease in other current assets	(91.58)	106.26	(2.67)	52.18
Increase/(Decrease) in provisions	13.02	(140.10)	21.64	(8.14)
Increase/(Decrease) in contract liabilities	15.93	1.87	(0.49)	(2.93)
Increase/(Decrease) in other current liabilities	680.29	(321.63)	268.02	(43.98)
Cash generated from operations	4,719.96	2,856.20	1,648.84	2,409.29
Income taxes paid	(735.16)	(482.64)	(439.91)	(268.14)
Net cash flow from operating activities (A)	3,984.80	2,373.56	1,208.93	2,141.15
(B) Cash flow from investing activities				
Payments for acquisition of subsidiary	-	(100.23)	-	-
Payments for property, plant and equipment	(80.01)	(257.42)	(71.72)	(206.97)
Payment for intangible assets	(126.39)	(30.59)	(107.37)	(3.06)
Payments for placement of term deposits	-	(1.06)	-	(1.06)
Proceeds from sale of investments	-	1,514.71	-	-
Proceeds from maturity of term deposits	50.53	1,551.06	50.53	1,551.06
Payments for investment in subsidiary	-	-	(1,234.92)	-
Investment in associates	(1,455.54)	-	-	-
Loan given	(190.90)	-	-	(75.00)
Repayment of loan by related party	-	-	177.90	-
Proceeds from sale of property, plant and equipment	1.78	1.52	0.57	1.52
Interest received	31.69	158.91	21.99	153.61
Net cash flow/(used in) from investing activities (B)	(1,768.84)	2,836.90	(1,163.02)	1,420.10

Inventurus Knowledge Solutions Limited
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Thane Belapur Road, Airoli, Navi Mumbai - 400 708, Thane, Maharashtra, India.
CIN - L72200MH2006PLC337651 Telephone : +91 22 3964 3205
Website: www.ikshealth.com Email : investor_relations@ikshealth.com

Statement of Cash Flow

(Amounts in INR/₹ Million, unless otherwise stated)

	Consolidated		Standalone	
	For the Half Year ended		For the Half Year ended	
Sr.No Particulars	September 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024
	unaudited	unaudited	unaudited	unaudited
(C) Cash flow from financing activities				
Proceeds from issue of shares and share application money	62.75	5.31	62.75	(1,417.85)
Repayment of working capital loan	(341.51)	-	-	-
Repayment of borrowings	(1,054.62)	(2,206.90)	-	-
Payment for principal element of lease liabilities	(104.43)	(89.15)	(45.20)	(31.75)
Payment for interest element of lease liabilities	(51.72)	(53.94)	(43.81)	(45.02)
Interest paid	(329.22)	(393.42)	(7.98)	(12.66)
Net cash used in financing activities (C)	(1,818.75)	(2,738.10)	(34.24)	(1,507.28)
(D) Net increase in cash and cash equivalents (A+B+C)	397.21	2,472.36	11.67	2,053.97
Cash and cash equivalents at the beginning of the year	1,804.22	(234.83)	731.16	(1,204.06)
Effect of exchange differences on balances with banks in foreign currency	34.89	21.97	5.16	(0.04)
Cash and cash equivalents at the end of the year	2,236.32	2,259.50	747.99	849.87
Non-cash financing and investing activities				
Acquisition of right-of-use assets	341.74	8.66	341.74	-
Issue of equity shares	0.21	10.21	0.21	-
Reconciliation of cash and cash equivalents as per the cash flow statement				
Components of cash and cash equivalents				
Cash on hand	1.17	0.02	0.91	0.02
Balances with banks:				
Current accounts	1,802.13	1,699.85	384.11	110.38
Remittances in transit	42.77	552.23	42.77	552.23
Deposit account	390.25	187.24	320.20	187.24
Cash and cash equivalents	2,236.32	2,439.34	747.99	849.87
Working capital loan	-	(179.84)	-	-
Cash and cash equivalents in cash flow statement	2,236.32	2,259.50	747.99	849.87

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Notes to the Statement of Unaudited Consolidated and Standalone Financial Results for the quarter and half year ended September 30, 2025

- 1 The above standalone financial results of Inventurus Knowledge Solutions Limited ("the Company") and consolidated financial results of the Company and its subsidiaries (collectively "the Group") and its interest in associate for the quarter and half year ended September 30, 2025 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on October 30, 2025. The above results for the quarter and half year ended September 30, 2025 have been reviewed by the Statutory Auditors of the Company in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. The figures for the quarter and half year ended September 30, 2024 as reported in the statement have been approved by the Company's Board of Directors but have not been subjected to limited review since the requirement of submission of quarterly financial results is applicable on listing of equity shares of the Company from the quarter ended December 31, 2024.
- 2 The statement has been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards("Ind AS") as prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules thereunder.
- 3 The Group operates in one reportable business segment which comprises a Care enablement platform providing technology enabled solutions to Healthcare providers. This in the context of Indian Accounting Standard (Ind AS 108) "Operating Segments", constitutes a single operating segment.
- 4 The Company has allotted 183,140 shares (period ended September 30, 2024 : 22,000 shares) for the quarter and 207,082 shares (period ended September 30, 2024 :147,102 shares) for the half year ended September 30, 2025 to eligible employees on exercise of Employee Stock options, in accordance with the terms and conditions of the IKS Employees Stock Options Plan 2022 named 'IKS Health - ESOP Policy 2022' as approved by the shareholders of the Company on April 22, 2022. Further, during the quarter and half year ended September 30, 2025, the Company has granted 421,000 and 708,500 stock options respectively to eligible employees, as approved by the Nomination and Remuneration Committee.
- 5 The Board of Directors of the Company at its Meeting held on June 30, 2025, approved investment upto \$ 17,000,000 by Inventurus Knowledge Solutions Inc, a subsidiary of the Company in IKS WWMG MSO LLC ("Target Company") by subscribing upto 17,000,000 Common Units of the Target Company, which had resulted in acquisition of 48.02% of the outstanding equity interests of the Target Company by Inventurus Knowledge Solutions Inc. The contractual Purchase Closing Date was July 2, 2025 being the date on which Company had made the required payment as per the Purchase closing terms.
- 6 Earnings per share for the interim periods are not annualised.
- 7 The consolidated financial results of the Group include the results of its subsidiary companies viz: Inventurus Knowledge Solutions Inc, IKS Cares Foundation and its step down subsidiary companies viz: Aquity Holdings Inc, Aquity Solutions LLC, Aquity Solutions India Private Limited, Aquity Solutions Australia Pty Limited and Aquity Canada ULC and and its interest in associate. From the quarter ended September 30, 2025 the consolidated financial results includes share of profit/(loss) from IKS WWMG MSO LLC, being an associate company.

PRIYANSHU DINESHKUMAR
GUNDANA

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DINESHKUMAR GUNDANA
Date: 2025.10.30 20:10:38 +05'30'

The statutory auditor has digitally signed the statement for identification purpose only and this statement should be read in conjunction with review report dated October 30, 2025.

Place : Navi Mumbai
Date : October 30, 2025

For Inventurus Knowledge Solutions Limited

NITHYA
BALASUBRAMANIAN
ANIAN

Digitally signed by
NITHYA
BALASUBRAMANIAN
Date: 2025.10.30
19:53:18 +05'30'

Nithya Balasubramanian
Whole Time Director & Chief Financial Officer
DIN - 10664861