



Date: 27<sup>th</sup> May, 2022

To,  
The Department of Corporate Services,  
NSE Limited Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai - 400 001

Scrip Code - 509051

Sub: Outcome of Board Meeting held today i.e. on 27<sup>th</sup> May, 2022

Dear Sir(s),

We are pleased to inform you that Meeting of the Board of Directors of Indian Infotech and Software Limited held today i.e. on Friday, 27<sup>th</sup> May, 2022 at Registered Office: 110, 1<sup>st</sup> Floor, Golden Chamber Pre CO-OP Soc Ltd. New Link Road Andheri West Mumbai 400053 inter alia transacted the following Matters:

1. Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015 considered and approved the Audited Financial Result (Standalone) for the quarter and year ended on 31<sup>st</sup> March, 2022 along with Declaration on unmodified Opinion under Regulation 33(3) (d)
2. Considered and approved the Auditor Report on the Financial Results (Standalone) for the quarter and year ended on 31<sup>st</sup> March, 2022.
3. Considered and approved the appointment of Mr. Brajesh Gupta, Practicing Company Secretary as Secretarial Auditor for the F. Y. 2022-23.
4. Considered and approved the proposal for increase in the borrowing power under section 180 (1)(c) of the Companies Act, 2013 up to Rs 25 Crore Subject to Shareholder approval in ensuing General Meeting of the Company.
5. Considered and Approved the Resignation of Mr. Jay Jagdish Kumar Shah from post of Executive Director and CFO and Appoint Mr. Manish Badola in the place of Resigning Director.
6. To Authorize to Board for invest fund of the company or grant loans or give guarantee or provide security in respect of loans or otherwise within the limit prescribed under the Act and approved by the members of the Company.
7. To Accept the Declaration of the Directors of their Non-disqualifications under section 164 of Companies Act, 2013 in Form DIR-8 and Disclosure of Interest of the Directors in other Companies under Form MBP-1.
8. To take note of Disclosure of Interest of the Directors in other Companies under Form MBP-1.
9. Any other business with permission of the Chairperson.

Please take the same on your record and acknowledge the receipt of the same.

The Aforesaid Meeting Commenced at 5:30 P.M and Concluded at 7:35 P.M

Thanking You,

Yours Faithfully,

For Indian Infotech & Software Limited  
For Indian Infotech And Software Ltd

Shyama Charan Kumar  
Managing Director  
DIN: 00494297

 Director



### Annexure 1

Name	Mr. Manish Badola
Date of Appointment	27-05-2022
Designation	Executive Director Cum chief Financial Officer
Reason of Change	Skilled and possess the requisite Knowledge
Brief profile of the Director	<p>I am a Chartered Accountant and Company Secretary, Passed both the exam in first attempt in 2007. I have 31<sup>st</sup> Rank all over India in CA-PE II examination in 2005. I had worked 2 years with CEAT Tyres (RPG group Company) in Treasury Department as an assistant manager. As an assistant manager I have learned about Letter of Credit, Forex, Banking arrangement, Liaison with banks, Buyers credit, Funding of Capital goods, ECB etc. I left my Job in 2010 and become partner in Shree Krishna corporate advisors LLP. Our firm do MSME funding and liaison from Banks. In last 7 years we have worked closely with MSME. We have arranged funding for them from various banks. Our focus in only MSME. We have served more than 200 MSME clients in last 7 years. During my Graduation I used to teach Accountancy and other subjects to Class 12<sup>th</sup> Students at Rajasthan. From 2018 I am Partner in M3 CONSULTANT LLP which is focusing on MSME finance and consultancy.</p>
Disclosure of Relationship with Other Directors	No

Reason of Resignation of previous Executive Director Cum CFO I.e. Mr. Jay Jagdish Kumar Shah is Due to pre Occupation.



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# INDIAN INFOTECH AND SOFTWARE LIMITED

**CIN-L70100MH1982PLC027198**

Regd. Address: Office No. 110, 1st Floor, Golden Chamber Pre Co-Op Soc Ltd, New Link Road, Andheri West, Mumbai - 400 053

Email ID. indianinfotechsoftware@yahoo.com

## AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31st MARCH 2022

Sr. No.	PARTICULARS	Quarter Ended			Year Ended	
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		Audited	Unaudited	Audited	Audited	Audited
		(In Lakhs)				
<b>1</b>	<b>Income</b>					
	Revenue from operations					
(i)	Interest Income	306.19	225.00	201.32	981.19	1101.32
(ii)	Dividend Income	0.11	0.00	0.10	0.11	0.10
(iii)	Rental Income	0.00	0.00	0.00	0.00	0.00
(iv)	Fees and commission Income	0.00	0.00	0.00	0.00	0.00
(v)	Net gain on fair value changes	0.00	0.00	0.00	0.00	0.00
(vi)	Net gain on derecognition of financial instruments under amortised cost category	0.00	0.00	0.00	0.00	0.00
(vii)	Sale of Shares	4557.93	0.00	3011.55	4557.93	3011.55
(viii)	Sale of services	0.00	0.00	0.00	0.00	0.00
(ix)	<b>Other revenue from operations</b>					
1	Other income					
	<b>Total other revenue from operations</b>	0.00	0.00	4.99	0.00	4.99
	<b>Total Revenue From Operations</b>	4864.23	225.00	3217.96	5539.23	4117.96
	Other income					
	<b>Total income</b>	4864.23	225.00	3217.96	5539.23	4117.96
<b>2</b>	<b>Expenses</b>					
	Cost of materials consumed					
	Purchases of Shares	5394.00	0.00	1027.98	5394.00	1027.98
	Changes in inventories - Shares	0.00	0.00	3152.44	0.00	3152.44
	Employee benefit expense	5.47	5.80	4.58	22.30	17.33
	Finance costs	0.00	0.00	0.15	0.00	0.15
	Depreciation, depletion and amortisation expense	0.00	0.00	258.02	0.00	1032.09
	Fees and commission expense	0.00	0.00	0.00	0.00	0.00
	Net loss on fair value changes	0.00	0.00	0.00	0.00	0.00
	Net loss on derecognition of financial instruments under amortised cost category	0.00	0.00	0.00	0.00	0.00
	Impairment on financial instruments	0.00	0.00	0.00	0.00	0.00
(f)	<b>Other expenses</b>					
1	Bad Debts	0.00	0.00	0.00	0.00	0.00
2	Other Expenditure	13.14	53.30	6.90	80.06	23.71
	<b>Total other expenses</b>	13.14	53.30	6.90	80.06	23.71
	<b>Total expenses</b>	5412.61	59.10	4450.07	5496.36	5253.70
<b>3</b>	<b>Total profit before exceptional items and tax</b>	-548.38	165.90	-1232.11	42.87	-1135.74
<b>4</b>	Exceptional items					
<b>5</b>	<b>Total profit before tax</b>	-548.38	165.90	-1232.11	42.87	-1135.74
<b>7</b>	<b>Tax expense</b>					
8	Current tax	11.15	0.00	0.00	11.15	0.00
9	Deferred tax	0.00	0.00	0.00	0.00	0.00
	Tax of earlier years	0.00	0.00	0.00	0.00	0.00
<b>10</b>	<b>Total tax expenses</b>	11.15	0.00	0.00	11.15	0.00
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	-	-	-	-	-
<b>14</b>	<b>Net Profit Loss for the period from continuing operations</b>	-559.53	165.90	-1232.11	31.72	-1135.74
<b>15</b>	Profit (loss) from discontinued operations before tax					
<b>16</b>	Tax expense of discontinued operations					
<b>17</b>	Net profit (loss) from discontinued operation after tax					
19	Share of profit (loss) of associates and joint ventures accounted for using equity method					
<b>21</b>	<b>Total profit (loss) for period</b>	-559.53	165.90	-1232.11	31.72	-1135.74
<b>22</b>	Other comprehensive income net of taxes					
<b>23</b>	<b>Total Comprehensive Income for the period</b>	-559.53	165.90	-1232.11	31.72	-1135.74
<b>24</b>	<b>Total profit or loss, attributable to</b>					
	Profit or loss, attributable to owners of parent					
	Total profit or loss, attributable to non-controlling interests					

For Indian Infotech And Software Ltd

*(Signature)*

Director

25	Total Comprehensive income for the period attributable to					
	Comprehensive income for the period attributable to owners of parent					
	Total comprehensive income for the period attributable to owners of parent non-controlling interests					
26	Details of equity share capital					
	Paid-up equity share capital	10055.90	10055.90	10055.90	10055.90	10055.90
	Face value of equity share capital	1.00	1.00	1.00	1.00	1.00
27	Details of debt securities					
28	Reserves excluding revaluation reserve					
29	Earnings per share					
	i Earnings per equity share for continuing operations					
	Basic earnings per share from continuing operations	-0.0556	0.0165	-0.1225	0.0032	-0.1129
	Diluted earnings per share from continuing operations	-0.0556	0.0165	-0.1225	0.0032	-0.1129
	ii Earnings per equity share for discontinued operations					
	Basic earnings per share from discontinued operations					
	Diluted earnings per share from discontinued operations					
	iii Earnings per equity share					
	Basic earnings per share	-0.0556	0.0165	-0.1225	0.0032	-0.1129
	Diluted earnings per share	-0.0556	0.0165	-0.1225	0.0032	-0.1129

#### Notes

- The above Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 27/05/2022.
- Results for the year ended March 31, 2022 are in compliance and prepared in accordance with Indian Accounting Standards (Ind AS) in terms of SEBI's circular bearing no CIR/CFD/FAC/62/2015 dated July 5, 2016.
- The Company operate in single reportable segment only in accordance with Accounting Standard 'Segment Reporting' as prescribed under Companies (Accounting Standards) Rules, 2006
- Due to COVID -19 pandemic and lockdown prevailing in country, a substantial number of Companies and entities have not yet provided loan confirmations as well as confirmation of ledgers and interest. Therefore, interest income is taken on accrual basis only.
- This Result and Annual Report is available on BSE website [www.bseindia.com](http://www.bseindia.com)
- Investor Complaint for the year Ended 31/03/2021. Opening - 0, Received -0, Resolved -0, Closing - 0.
- The Figures have been regrouped and/or reclassified wherever necessary.

FOR INDIAN INFOTECH & SOFTWARE LIMITED  
 For Indian Infotech And Software Ltd

SHYAMA CHARAN KUMAR  
 DIRECTOR  
 DIN:00494297

Director

MUMBAI  
 27-05-2022

**INDIAN INFOTECH AND SOFTWARE LIMITED**

CIN-L70100MH1982PLC027198

Regd. Address: Office No. 110, 1st Floor, Golden Chamber Pre Co-Op Soc Ltd,  
New Link Road, Andheri West, Mumbai - 400 053

Email ID. indianinfotechsoftware@yahoo.com

**Statement of Assests and Liabilities as at 31st March 2022**

Rs. In Lakhs

Sr. No.	Particulars	As at 31st March 2022	As at 31st March, 2021
<b>1</b>	<b>ASSETS</b>		
	<b>Financial Assets</b>		
(a)	Cash and cash equivalents	2.12	0.30
(b)	Bank Balances other than above (a)	242.81	88.61
(c)	Derivative Financial Instruments	1,017.81	1,017.81
(d)	Receivables		
(i)	Trade Receivables	-	-
(ii)	Other Receivables	-	-
(e)	Loans	21,494.91	21,754.64
(f)	Investments	-	-
(g)	Other Financial Assets	266.20	121.45
	<b>Non Financial Assets</b>		
(a)	Current Tax Assets (Net)	-	-
(b)	Deffered Tax Assets (Net)	-	-
(c)	Investment Property	-	-
(d)	Property, Plant & Equipments	-	-
(e)	Intangible Assets Under Development	-	-
(f)	Goodwill	-	-
(g)	Other Intangible Assets	-	-
(h)	Right of Use Asset	-	-
(i)	Other Non Financial Asset	-	-
	<b>TOTAL ASSETS</b>	<b>23,023.85</b>	<b>22,982.81</b>
<b>1</b>	<b>Financial Liabilities</b>		
(a)	Trade Payables		
(i)	Total Outstanding Dues of Micro & Small Enterprises	-	-
(ii)	Total Outstanding dues of Creditors other than (i)	-	-
(b)	Other Payables		
(i)	Total Outstanding Dues of Micro & Small Enterprises	-	-
(ii)	Total Outstanding dues of Creditors other than (i)	0.51	4.95
(c)	Debt Securities	-	-
(d)	Browwings (Other than Debt Securities)	30.00	30.00
(e)	Subordinated Liabilities	-	-
(f)	Lease Liability	-	-
(g)	Other Financial Liabilities	4.61	2.00
<b>2</b>	<b>Non Financial Liabilities</b>		
(a)	Current Tax Liabilities (Net)	-	-
(b)	Provisions	64.88	54.39
(c)	Deffered Tax Liability (net)	-	-
(d)	Other Non Financial Liabilities	-	-
<b>3</b>	<b>Equity</b>		
(a)	Share Capital	10,055.90	10,055.90
(b)	Other equity (Reserve & Surplus)	12,867.95	12,835.57
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>23,023.85</b>	<b>22,982.81</b>

For Indian Infotech And Software Ltd



Director

**INDIAN INFOTECH & SOFTWARE LIMITED**

Rs. In Lakhs

Particulars	For half year ended 31-03-2022	For the year ended 31- 03-2021
<b>Cash Flow from Operating Activities</b>		
Profit Before Tax	42.87	(1,135.74)
Adjustment For:		
Depreciation, amortisation and impairment	-	1,032.09
Preliminary expense w/off		
Interest Expense		
Interest Income	981.19	1,101.31
<b>Operating Profit before Working Capital Changes</b>	<b>1,024.06</b>	<b>997.66</b>
Adjustments For		
(Increase) / Decrease in Inventories	-	3,152.44
(Increase) / Decrease in Trade Receivable	-	-
(Increase) / Decrease in Other Current Assets	(144.75)	132.01
(Increase) / Decrease in Loan & Advances ( non current)	259.73	(3,126.62)
Increase / (Decrease) in Trade Payables & other liabilities (current & non current)	(1.84)	2.29
<b>Net Cash Flow generated from Operating Activities A</b>	<b>1,137.20</b>	<b>1,157.78</b>
<b>B. Cash Flow from Investing Activities</b>		
Add: Inflow from Investing Activities		
Proceed from Sale of Property, Plant & Equipment	-	-
Redemption in other bank balances in investing activities	-	-
Proceed from Sale of Investment (Net)	-	-
Less: Outflow from Investing Activities		
Purchase of Property, Plant & Equipment	-	-
Investment in other bank balances in investing activities	-	-
Purchase of Investment (Net)	-	-
<b>Net Cash Flow generated from Investing Activities B</b>	<b>-</b>	<b>-</b>
<b>C. Cash Flow from Financing Activities</b>		
Proceed from issue of Share Capital including Share Premium	-	-
Proceed from issue of Preference Share Capital	-	-
Proceed from Borrowings	-	30.00
Share Issue Expenses	-	-
Interest Received	(981.19)	(1,101.31)
Repayment of Borrowings	-	-
Redemption of Preference Shares	-	-
<b>Net Cash Flow generated from Financial Activities C</b>	<b>(981.19)</b>	<b>(1,071.31)</b>
<b>Net Increase/ Decrease in Cash and Cash Equivalents (A+B+C)</b>	<b>156.01</b>	<b>86.47</b>
<b>Cash and Cash Equivalents-Opening Balance</b>	<b>88.91</b>	<b>2.44</b>
<b>Cash and Cash Equivalents-Closing Balance</b>	<b>244.92</b>	<b>88.91</b>

Fac. Indian Infotech And Software Ltd

*[Signature]*

Director



**ADV & ASSOCIATES**  
CHARTERED ACCOUNTANTS

## Independent Auditor's Report

To  
The Board of Directors of  
Indian Infotech and Software Limited

### Report on the audit of the Financial Results

#### Opinion

1. We have audited the accompanying statement of financial results of Indian Infotech and Software Limited ("the Company") for the quarter ended 31 March 2022 and the year to date results for the period from 1 April 2021 to 31 March 2022 ("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 ("Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:
  - 2.1. are presented in accordance with the requirements of the Listing Regulations in this regard; and
  - 2.2. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards ("Ind AS") and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter ended 31 March 2022 and the year to date results for the period from 1 April 2021 to 31 March 2022.

#### Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ("SA") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained is sufficient and appropriate to provide a basis for our opinion.

#### Management's Responsibilities for the Financial Results

4. The Statement has been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations.





This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

5. In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Financial Results**

7. Our objectives are to obtain reasonable assurance about whether the Statement is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.
8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
  - 8.1 Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
  - 8.2 Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
  - 8.3 Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
  - 8.4 Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.





**ADV & ASSOCIATES**  
CHARTERED ACCOUNTANTS

If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- 8.5 Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other Matter**

11. The Statement includes the results for the quarter ended March 31, 2022 being the balancing figure between audited figures in respect of the full financial year and year to date figures up to the third quarter of the current financial year which were subject to limited review.
12. The financial results also includes figures of Company for the Quarter and year ended 31<sup>st</sup> March, 2021, audited by predecessor auditor, on which the predecessor auditor has expressed an unmodified opinion.

Our opinion is not modified in respect of the above matters.

For and on behalf of  
A D V & Associates  
Chartered Accountant  
FRN: 128045WS

*Prakash Mandhaniya*

Prakash Mandhaniya  
Partner

Membership No.: 421679

Date: 27.05.2022

Place: Mumbai

UDIN: 22421679AJTUMZ1913





**INDIAN INFOTECH & SOFTWARE LTD.**  
INFORMATION TECHNOLOGY

CIN-L70100MH1982PLC027198  
[www.indianinfotechandsoftwareltd.com](http://www.indianinfotechandsoftwareltd.com)

Date:27/05/2022.

To,  
The Department of Corporate Services,  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai-400001.

**Subject: Submission of declaration as per Second Proviso of the regulation 33(3) (d) of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 for the Audited Financial Results 31.03.2022.**

Pursuant to regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we do and hereby declare that the Statutory Auditors of the Company, M/s ADV and Associates, Chartered Accountants have expressed an unmodified opinion in their Audit Report on the Standalone Financial Statements of the Company for the Financial year 2021-2022. Please take the same on your record and acknowledge the receipt of the same.

Thanking You,

Yours Faithfully,

**For and on behalf of Indian Infotech and Software Limited**

For Indian Infotech And Software Ltd

*Shyama Charan Kumar*

Director

**Shyama Charan Kumar**  
Managing Director  
DIN: 00494297