

November 7, 2023

BSE Limited Sir Phiroze Jeejeebhoy Towers Dalal Street, Fort, Mumbai – 400001 Security Code: 532628 National Stock Exchange of India Limited Exchange Plaza, 5th Floor, Plot No. C-1, Block G Bandra Kurla Complex, Mumbai – 400051 Scrip code: 3IINFOLTD

Dear Sir/Madam,

Sub: Outcome of the Board Meeting

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), this is to inform you that the Board of Directors (the "Board") of the Company, at its meeting held today i.e. on November 7, 2023, has inter-alia approved the Statements of Unaudited (Standalone and Consolidated) Financial Results of the Company for the quarter and half year ended September 30, 2023.

We are enclosing herewith a copy of the Statements of Unaudited (Standalone and Consolidated) Financial Results of the Company for the quarter and half year ended September 30, 2023 along with Limited Review Reports, statements of assets and liabilities and cash flow statements thereon as per the prescribed format pursuant to Regulation 33 of SEBI LODR;

The Board Meeting commenced at 10:15 p.m. and concluded at 11:55 p.m.

You are requested to take the same on record.

Thanking you.

Yours faithfully, For **3i Infotech Limited**

Varika Rastogi Company Secretary

Encl: As Above

3i Infotech Limited CIN: L67120MH1993PLC074411 T: +91 22 7123 8000 F: +91 22 7123 8310 W: www.3i-infotech.com Regd Off: Tower # 5,International Infotech Park, Vashi, Navi Mumbai – 400703, India



3rd & 4th Floor, Vaastu Darshan, 'B' wing, Above Central Bank of India, Azad Road, Andheri (East), Mumbai - 400 069. Tel. : 022 - 6191 9293 / 222 / 200 Fax 022 - 2684 2221 / 6191 9256

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Independent Auditor's Review Report on guarterly and Year-to-date unaudited consolidated financial results of 3i Infotech Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of 3i Infotech Limited

- 1. We have reviewed the accompanying Statement of unaudited consolidated financial results of **3i Infotech Limited** ("the Parent"), its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit/(loss) after tax and total comprehensive income/(loss) of its joint venture for the quarter ended September 30, 2023 and for the period from April 1, 2023 to September 30, 2023 ("the statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations") read with circular (Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019) issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations.
- 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 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. 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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Sr. No.	Subsidiaries reviewed:
1	3i Infotech Consultancy Services Limited
2	3i Infotech Digital BPS Limited
3	Professional Access Software Development Private Limited
4	3i Infotech Inc
5	3i Infotech (Middle East) FZ LLC
6	3i Infotech Software Solutions LLC
7	3i Infotech Asia Pacific Pte Ltd
8	Versares BPS Private Limited
9	NuRe EdgeTech Private Limited
10	NuRe FutureTech Private Limited
11	NuRe CampusLabs Private Limited
Sr. No.	Subsidiaries not reviewed:
1	3i Infotech Saudi Arabia LLC
2	3i Infotech (UK) Limited
3	3i Infotech (Thailand) Limited
4	3i Infotech SDN BHD
5	3i Infotech (Africa) Limited
6	3i Infotech Holdings Private Limited
7	3i Infotech (South Africa) (Pty) Limited
8	3i Infotech Nigeria Limited
9	3i Infotech Netherlands B.V
10	3i Infotech (Canada) INC
11	3i Infotech (Cyprus) Limited (formerly known as Black-Barret Holdings Limited)
12	3i Infotech (Western Europe) Group Limited
13	3i Infotech (Western Europe) Holdings Limited
14	Rhyme Systems Limited
15	NuRe Digital SDN BHD
16	NuRe MediaTech Limited
17	NuRe Bharat Network Limited
18	NuRe Infotech Solutions Pte. Limited, Singapore
19	NuRe EdgeTech INC, USA
Sr. No.	Joint Venture not reviewed
1	Process Central Limited, Nigeria- Joint Venture

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



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- 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 branch auditors and other auditors referred to in paragraph 6 below, 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 Disclosures Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6. We have reviewed the interim financial information of 7 subsidiaries included in the statement, whose interim financial information reflects total asset of Rs. 13,309.64 Lakhs as at September 2023, total revenue of Rs. 5,925.78 Lakhs and Rs. 11,189.13 Lakhs, total net profit after tax of Rs. (25.53) Lakhs and Rs. 21.79 Lakhs and total comprehensive income of Rs. (15.16) Lakhs and Rs. 32.16 Lakhs for the quarter ended September 30, 2023 and for the period from April 1, 2023 to September 30, 2023 respectively and cash flow (net) of Rs. (92.03) Lakhs for the period from April 1, 2023

We did not review the interim financial information of 4 subsidiaries included in the statement, whose interim financial information reflects total asset of Rs. 1,66,716.05 Lakhs as at September 2023, total revenue of Rs. 10,591.17 Lakhs and Rs. 20,144.75 Lakhs, total net profit after tax of Rs. (5,261.81) Lakhs and Rs. (6,065.67) Lakhs and total comprehensive income of Rs. (5,261.81) Lakhs and Rs. (6,065.67) Lakhs for the quarter ended September 30, 2023 and for the period from April 1, 2023 to September 30, 2023 respectively and cash flow (net) of Rs. (520.44) Lakhs for the period from April 1, 2023 to September 30, 2023. The interim financial information of these subsidiaries has been reviewed by their respective independent auditors. The independent auditors' reports on financial information of these subsidiaries have been furnished to us and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph 4 above.

Certain of these subsidiaries are located outside India whose financial information have been prepared in accordance with the accounting principles generally accepted in their respective countries and which have been reviewed by other auditor's under generally accepted accounting standards applicable in their respective countries. The Holding Company's management has converted the financial statements of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. Our conclusion in so far as it relates to the balances and affairs of such subsidiaries and joint ventures located outside India is based on the reports of other auditors and the conversion adjustments prepared by the management of the Company.



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We did not review the interim financial information of 19 subsidiaries and 1 Joint venture included in the statement, whose interim financial information reflects total assets of Rs. 1,34,429.56 Lakhs as at September 30, 2023, total revenue of Rs. 1,534.79 Lakhs and Rs. 3,238.52 Lakhs, total net profit/ (loss) after tax of Rs. 2,014.51 Lakhs and Rs. 1,994.35 Lakhs and total comprehensive income/(loss) of Rs. 2,014.51 Lakhs and Rs. 1,994.35 Lakhs for the quarter ended September 30, 2023 and for the period April 1, 2023 to September 30, 2023 respectively and cash flows (net) of Rs. (611.10) Lakhs for the period April 1, 2023 to September 30, 2023. These unaudited financial information have been furnished to us by the Board of Directors and our conclusion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and a joint venture is based solely on such unaudited financial information. In our opinion and according to the information and explanations given to us by the Board of Directors, these interim Financial Statements are not material to the Group.

Our conclusion on the Consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.

For GMJ & Co Chartered Accountants FRN:103429W



CA Madhu Jain Partner Membership No.: 155537 UDIN: 231555 37BGWQ MS8558 Place: Mumbai Date: November 07, 2023



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Chartered Accountants

3rd & 4th Floor, Vaastu Darshan, 'B' wing, Above Central Bank of India, Azad Road, Andheri (East), Mumbai - 400 069.

Tel. : 022 - 6191 9293 / 222 / 200 Fax : 022 - 2684 2221 / 6191 9256 E-mail : admin@gmj.co.in info@gmj.co.in

Independent Auditor's Review Report on Quarterly and Year to Date Unaudited Standalone Financial Results of 3i Infotech Limited pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of 3i Infotech Limited

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of **3i** Infotech Limited ("the Company") for the quarter ended September 30, 2023 ("the Statement"), and year to date from April 1, 2023 to September 30, 2023, being submitted by the company pursuant to requirement of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations") read with circular (Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019) issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
- 2. This statement is the responsibility of the Company's Management and has been 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' 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 issue a report 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable Indian Accounting Standards prescribed under section 133 of Companies Act 2013 read with rules issued thereunder and other recognized accounting practices and policies 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.



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5. Emphasis of Matter

We would like to draw your attention on Note No. 4 of the financial results, which states that the company has receivable balance of Rs. 35,992.46 Lakhs and payable balance of Rs. 1,06,638.84 Lakhs from/to its various foreign subsidiaries which are not in compliance with FEMA regulations and majority of which are long outstanding. Management is in the process of taking corrective actions by making an application to RBI for setting of the receivable balances against the payable balances. However, considering the current market scenario and low operations in many of the subsidiaries, management has on the basis of an internal evaluation provided for Rs. 12,360.40 Lakhs.

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

For GMJ & Co Chartered Accountants FRN: 103429W

MADHU JAWAHAR JAWAHAR LAL JAM

CA Madhu Jain Partner Membership No.: 155537 UDIN: 231555 37BGWQ MR7547 Place: Mumbai Date: November 07, 2023



CONSOLIDATED



3i Infotech Limited (CIN: L67120MH1993PLC074411) Regd. office: Tower # 5, International Infotech Park,Vashi Station Complex, Navi Mumbai 400703, Maharashtra, India. Email: investors@3i-infotech.com Website: www.3i-infotech.com Tel No.:022-7123 8000 Statement of Unaudited Consolidated Financial Results for the quarter and half year ended September 30. 2023

					(Rupees in Lak		
			Quarter Ended				Year Ende
	Particulars	30-09-2023 (Unaudited)	30-06-2023 (Unaudited)	30-09-2022 (Unaudited)	30-09-2023 (Unaudited)	30-09-2022 (Unaudited)	31-03-202 (Audited)
1	Revenue from Operations	21,028	19,438	17,713	40,466	35,635	72,9
ii ii	Other Income	138	3	120	141	207	8
11	Total Income (I+II)	21,166	19,441	17,833	40,607	35,842	73,7
v	Expenses	21,100	10,441	17,000	40,007	55,044	10,1
a)	Employee benefits expense	14,860	13,626	14,623	28,486	28,641	55,7
a) b)	Cost of third party products and services	4,935	4,102	2,728	9,037	4,843	11,9
c)	Finance costs (excluding unwinding of discount under Ind AS 109 on				0,007	4,040	
0)	fair valuation of preference shares)	265	236	237	501	466	
d)	Depreciation and amortization expense*	712	536	501	1,248	982	2,2
		2,261	2,127	2,267	4,388	4,682	9,-
e)	Other expenses	23,033	20,627	20,356	43,660	39,614	79,
.,	Total Expenses (IV)					(3,772)	(6,
v	Profit / (Loss) before Forex loss / (gain) and Tax (III-IV)	(1,867)	(1,186)	(2,523)	(3,053)		
VI	Foreign exchange loss/(gain) (net)	(4,506)	(67)	(4,872)	(4,573)	(6,152)	(7,
/11	Profit / (Loss) before Tax (V-VI)	2,639	(1,119)	2,349	1,520	2,380	
/111	Exceptional Item - Expense / (Income)	17,966	290	774	18,256	843	
х	Profit / (Loss) before Tax (VII-VIII)	(15,327)	(1,409)	1,575	(16,736)	1,537	
Х	Tax expense	89	150	(136)	238	(22)	
(I	Profit / (Loss) for the period (XI-XII)	(15,416)	(1,559)	1,711	(16,974)	1,559	
(II)	Profit/(loss) for the year from Discontinued Operations	-	-	-	-	-	
111	Other Comprehensive Income						
	A. (i) Other Comprehensive income not to be reclassified to profit and	4	(16)	181	(12)	6	
	loss	**	(10)	101	(12)	Ŭ	
	(ii) Income tax relating to items that will not be reclassified to profit	3		(1)	3	(1)	
	and loss.	5	-	(1)	5	(1)	
	B. (i) Other Comprehensive income will be reclassified to profit and	(4.052)	(116)	(4,619)	(4,769)	(5,783)	(6.
	loss	(4,653)	(116)	(4,619)	(4,769)	(3,763)	(0.
	(ii) Income tax relating to items that will be reclassified to profit and						
	loss.	-	-	-	-	-	
ΩV	Total Comprehensive income for the period (XIII+XIV+XV)	(20,062)	(1,691)	(2,728)	(21,752)	(4,219)	(6,
	Profit for the year attributable to:						
	Equity holders of the parent	(15,416)	(1,559)	1,711	(16,974)	1,559	
	Non-controlling interests	-	-	-	-	-	
	Other comprehensive income for the year attributable to:						
	Equity holders of the parent	-	(132)	-	-	-	(6
	Non-controlling interests	-	-	-	-	-	
	Total comprehensive income for the year attributable to:						
	Equity holders of the parent	(20,062)	(1,691)	. (2,728)	(21,752)	(4,219)	(6
	Non-controlling interests		-	-	-	-	
(V	Paid-up equity share capital (Face value of Rs.10 per share)	16,864	16,847	16,839	16,864	16,839	16
VI	Earnings per equity share (Rs.)						
	Basic EPS (on Profit for the period-Continuing Operations)	(9.15)	(0.93)	1.02	(10.07)	0.93	(
	Diluted EPS (on Profit for the period-Continuing Operations)	(9.15)	(0.93)	1.02	(10.07)	100.00	(
	The below EPS is calculated on Profit for the period before unwinding	(0.10)	(0.00)		(,	0.00	
	of discount under Ind AS 109 (See Note 3)						
	Basic EPS (on Profit for the period before unwinding of discount	(9.15)	(0.93)	1.02	(10.07)	0.93	
	under Ind AS 109)	. ,					
	Diluted EPS (on Profit for the period before unwinding of discount	(9.15)	(0.93)	1.02	(10.07)	0.93	(
	under Ind AS 109)	. ,	. ,				





THOMPSON PRASHANT H GNANAM

CONSOLIDATED



3i Infotech Limited (CIN: L67120MH1993PLC074411) Regd. office: Tower # 5, International Infotech Park,Vashi Station Complex, Navi Mumbai 400703, Maharashtra, India. Email: investors@3i-infotech.com Website: www.3i-infotech.com Tel No.:022-7123 8000 Unaudited Consolidated Statement of Assets and Liabilities as at September 30, 2023

ASSETS A A Non-current assets 11.877 A Non-current assets 11.877 Bight-to-use assets 5.262 Coodwill arising on consolidation 12.439 d'Utter intangible assets 5.026 e Intangible Assets Under Development 5.026 f Financial assets 224 i) Other financial assets 1.497 g) Deferred tax asset (net) 1.74 h Incource tax asset (net) 1.631 Total non-current assets 44,159 B Current assets 11.570 i) Trade receivables 11.877 ii) Other bances with banks 4.76 v) Other financial assets 11.870 b) Income tax asset (net) 1.349 c Other current assets 38,165 Total current assets 39,165 TotAL ASSETS 38,314 C Other current assets 42,548 Liabilities 4,520 i) Other actual basets 1,734 Total current assets 39,165 Total curent assets 39,	As at
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d Current income tax liabilities (net) 1,352	4,5
	1,3
Total current liabilities 34,467	26,2
TOTAL EQUITY AND LIABILITIES 83,314	97,1

PRASHANTH GNANAM



Quarter Ended Yea Particulars (Unaudited) (Unaudited) (Unaudited) (A Net Sales/Income from Operations 9,107 8,278 6,862 31 Profit/(Loss) before unwinding of discount under IndAS109 & Tax (12,160) (1,904) 861 Profit / (Loss) Before Tax (11,478) (1,240) 1,452 1						
approved by the Board of Directors at their meetings held on November 07, 2023. 2 The statement of consolidated cash flows for the half year ended September 30, 2023 is enclosed as Annexure A. 3 The figures of the second quarter are the balancing figures between unaudited figures for the half-year and unaudited figures publis quarter of the financial year. 4 During the quarter, upon exercise of stock options under Employee Stock Option Scheme 2018, the Company has allotted in aggreg 1,70,000 (One lakh and seventy thousand) equity shares to its eligible employees. 5 The company has obtained a goodwill impairment analysis report of its subsidiary as at 30 September 2023 from an external valuer. caciculation of recoverable value of cash generating unit which is a company's subsidiary is determined based on the value in use whi requires use of judgement and assumptions. The calculations use cash now projections based on financial budget approved by the management covering is five-year preiod. Cash flows beyond the five-year preiod are extrapolated using the estimated forwith rate. Trate has been determined based on management's settingt a source estimated based on entity settil. Based on goodwill impairment analysis report, the company has recognised a provision for impairment of goodwill amounting to INR 17,966.36 at 30 September 2023. 6 During the half year ended 30 September 2023, provision of INR 290.11 lakhs towards doubtful receivables/collection from projects, disputed, has been considered as an exceptional item. 7 During the half year ended 30 September 2023, a new company was incorporated by NuRe MediaTech Limited. NuRe Bharat Networ This is a step-down subsidiary of 31 Infotech Limited.						
 The figures of the second quarter are the balancing figures between unaudited figures for the half-year and unaudited figures publis quarter of the financial year. During the quarter, upon exercise of stock options under Employee Stock Option Scheme 2018, the Company has allotted in aggreg 1,70,000 (One lakh and seventy thousand) equity shares to its eligible employees. The company has obtained a goodwill impairment analysis report of its subsidiary as at 30 September 2023 from an external valuer. calculation of recoverable value of cash generating unit which is a company's subsidiary its determined based on the value in use with requires use of judgement and assumptions. The calculation success thow projections based on financial budget approved by the management covering a five-year period. Cash flows beyond the five-year period are extrapolated using the estimated growth rate. Trate has been determined based on management's estimate considering the revenue growth based on past experience and futuristic expectations. The discount rate is a post-tax measure estimated considering the revenue growth based on past experience and futuristic avpoctations. The discount rate is a post-tax measure estimated considering the revenue growth based on past experience and futuristic avpoctations. The discount rate is a post-tax measure estimated based on entity specific weighted average cost of capital. Based on goodwill impairment analysis report, the company has recognised a provision for impairment of goodwill amounting to INR 17,960.38 at 30 September 2023. During the half year ended 30 September 2023, provision of INR 290.11 lakts towards doubtful receivables/collection from projects, disputed, has been considered as an exceptional item. The Internal Audit Report has raised a concern relating to employee benefit expenses for monetisation of perquisites. The managemic company is investigating in the matter and will take necessary corrective action after th	mittee and					
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10 The results for the quarter ended September 30, 2023 are available on BSE Limited's website (www.bseindia.com), National Stock E India Limited's website (www.nseindia.com) and on the Company's website (www.3i-infotech.com). 11 The disclosure in respect of standalone financials are as under: (Rup (Rup Particulars (Unaudited) (Unaudited) (Yea Net Sales/Income from Operations 9,107 8,278 6,862 Profit/(Loss) before unwinding of discount under IndAS109 & Tax (12,160) (1,904) 861 Profit / (Loss) Before Tax (11,478) (1,240) 1,452	ill also					
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Profit/(Loss) before unwinding of discount under IndAS109 & Tax (12,160) (1,904) 861 Profit / (Loss) Before Tax (11,478) (1,240) 1,452	03-2023					
Profit / (Loss) Before Tax (11,478) (1,240) 1,452	27,624					
	1,447					
[Due 54 (Lease) for the merical (4.4.470)] (4.600)						
Profit (Loss) for the period (1,478) (1,530) 677 Total comprehensive income for the period (11,481) (1,546) 745	3,776					

By order of the Board for 3i Infotech Limited

THOMPSON PRASHANTH GNANAM

Navi Mumbai November 07, 2023



Thompson Gnanam Managing Director & Global CEO ote

CONSCLIDATED



3i Infotech Limited (CIN: L67120MH1993PLC074411)

Regd. office: Tower # 5, International Infotech Park, Vashi Station Complex, Navi Mumbai 400703, Maharashtra, India. Email: investors@3i-infotech.com Website: www.3i-infotech.com Tel No.:022-7123 8000

Email: investors@3i-infotech.com Website: www.3i-infotech.com Tel No.:022-7123 800 Unaudited Consolidated Segment Information for the quarter and half year ended September 30, 2023

	(Rupee						
		Quarter Ended			Year t	Year Ended	
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
	Particulars	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	ES	6,272	5,458	4,340	11,729	9,111	19,130
	PS	8,939	8,666	9,331	17,606	18,830	37,566
	VBU	5,817	5,315	4,042	11,131	7,694	16,216
	Total Nat Salas/Income From Operations (at b)	21,028	19,438	17,713	40,466	35,635	72,911
	Total Net Sales/Income From Operations (a+b)	21,020	19,430	17,713	40,400	35,635	12,311
2	Segment Results (Gross Profit)				,		
	ES	261	848	(114)		283	1,677
	PS	692	826	766	1,518	1,661	4,037
	VBU	(713)	(170)	(582)	(884)	(1,060)	(1,690)
	Total	240	1,504	70	1,743	884	4,024
Less:							
(i)	Finance cost (including unwinding of discount under Ind AS 109)	265	236	237	501	466	929
(ii)	Unallocable expenditure net of unallocable income	(2,664)	2,387	(2,516)	(278)	(1,962)	2,156
	Exceptional items	17,966	290	774	18,256	843	501
	Total Profit Before Tax	(15,327)	(1,409)	1,575	(16,736)	1,537	438

The 3i Infotech group executive management examines the group performance on the basis of its business units and has identified Enterprise Services (ES) (Digital IT Infrastructure Services, Business Process Outsourcing and e Governance Consulting Services), Professional Services (PS) (Staff Augmentation Services) and Value Business Unit (VBU) (Privato/ Public cloud services) as primary segments. The segment results have been arrived at before allocating certain expenses which are un-allocable in nature and are disclosed separately.

The segment results for the comparative periods have been prepared based on the segments identified above.

"Unallocable expenditure net of unallocable income" includes unallocated overheads, foreign exchange loss/(gain) (net), Other income, Depreciation and Amortization Expense, Unwinding of discount under Ind AS 109 on Fair Valuation of Preference Shares.



THOMPSON PRASHANTH GNANAMA GNANAMA

3i INFOTECH LIMITED CONSOLIDATED CASH FLOW STATEMENT

Annexure A

Particulars	Half Year Ended	Year Ended	
	30-09-2023	31-03-2023	
		•	
CASH FLOWS FROM OPERATING ACTIVITIES:			
Profit/(Loss) before income tax from:	(16 726)	400	
Continuing operations	(16,736)	438	
Profit before income tax including discontinued operations	(16,736)	438	
Adjustments for:	1 049	2,280	
Depreciation and amortisation charge	1,248		
Finance costs	454	812 508	
Accrual of employee share-based payment expense	161	421	
Allowance for doubtful debts	451	(290	
Interest income classified as investing cash flows	(54)	158	
(Gain)/Loss on disposal of property, plant and equipment	(51)		
Unrealised exchange (Gain)/Loss	(4,573)	(7,114	
Other income	-	(58	
Change in operating assets and liabilities:	10	() E /	
(Increase)/Decrease in trade receivables	13	(2,544	
(Increase)/Decrease in inventories	- 5 109	4 005	
Increase/(decrease) in trade payables	5,128	4,008	
(Increase) in other financial assets	(2,365)	(1,100	
(Increase)/decrease in other non-current assets	90	382	
(Increase)/decrease in other current assets	(1,399)	2,198	
Increase/(decrease) in other financial liability	2,183	1,871	
Increase/(decrease) in provisions	264	234	
Increase in other current liabilities	(142)	3,108	
Cash generated from operations	(15,328)	5,312	
Less: Income taxes paid / (Refund) (Net)	(956)	2,693	
Net cash inflow from operating activities	(16,284)	8,005	
CASH FLOWS FROM INVESTING ACTIVITIES:			
Payments for investments	-		
Payments for intangible assets / software development	16,952	(3,376	
Proceeds from property, plant and equipment	-	-	
Payments for property, plant and equipment	(3)	(7,546	
Proceeds from investments	134	32	
Interest received	103	290	
Net cash inflow/(outflow) from investing activities	17,186	(10,600	
CASH FLOWS FROM FINANCING ACTIVITIES:			
Payment of Lease Liabilities	(1,079)	(2,000	
Proceeds from / (Repayment of) borrowings	542	(1,630	
Interest paid	(166)	(240	
Other Equity	(142)	(250	
Net cash inflow/ (outflow) from financing activities	(845)	(4,120	
Not increase (decrease) in each and each equivalents	57	(6,71	
Net increase (decrease) in cash and cash equivalents	6,060	12,775	
Cash and Cash Equivalents at the beginning of the financial year	6,117	6,060	
Cash and Cash Equivalents at end of the year		0,000	
Reconciliation of cash and cash equivalents as per the cash flow			
Cash and cash equivalents as per above comprise of the following:			
Balances with banks:			
-On current accounts	1,918.52	2,180	
-On deposit accounts	4,198.88	3,880	
Cash on hand	0.06		
Provision for balances in bank		-	



Provision for balances in bank Balances as per statement of cash flows



-6,117

6,060

STANDALONE



 Si Infotech Limited (CIN: L67120MH1993PLC074411)

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 Website: www.3i-infotech.com
 Tel No.:022-7123 8000

 Statement of Standalone Unaudited Financial Results for the quarter and half year ended September 30, 2023
 Statement of Standalone Unaudited Financial Results for the quarter and half year ended September 30, 2023

			•		•		(Rupees in Lakhs)
		Quarter Ended			Year t	Year Ended	
	Particulars	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	9,107	8,278	6,862	17,386	13,120	27,624
Ш	Other Income (excluding unwinding of discount under Ind AS 109 on Fair Valuation of Investment in Preference Shares)	168	90	219	258	558	1,238
m	Total Income (I+II)	9,275	8,368	7,081	17,644	13,678	28,862
iv	Expenses	0,210		.,	,		
(a)	Employee benefits expense	4,658	3,748	4,239	8,406	7,530	14,836
	Cost of third party products and services	4,308	4,169	2,850	8,477	5,538	12,115
	Finance costs (excluding unwinding of discount under Ind AS 109 on	· ·		,			
(c)	fair valuation of preference shares)	222	217	236	439	489	900
(d)	Depreciation and amortization expense	652	503	450	1,155	899	2,120
(e)	Other expenses	1,539	1,324	1,016	2,863	2,127	5,372
	Loss allowance	12,360	.,		12,360	-,	-
(.)	Total Expenses (IV)	23,739	9,960	8,791	33,700	16,583	35,343
V	Profit / (Loss) before Forex loss / (gain) and Tax (III-IV)	(14,464)	(1,592)	(1,710)	(16,056)	(2,905)	(6,481)
	Foreign exchange loss/(gain) (net)	(2,304)	312	(2,571)	(1,992)	(5,881)	(7,928)
	Profit / (Loss) before Tax (V-VI)	(12,160)	(1,904)	861	(14,064)	2,976	1,447
VIII	Unwinding of discount under Ind AS 109 on fair valuation of preference shares	(682)	(664)	(591)	(1,346)	(1,030)	(2,329)
IX	Profit / (Loss) before Exceptional Items and Tax (VII-VIII)	(11,478)	(1,240)	1,452	(12,718)	4,006	3,776
	Exceptional Item - Expense / (Income)	-	290	775	290	775	(1,448)
	Profit / (Loss) before Tax (IX-X)	(11,478)	(1,530)	677	(13,008)	3,231	5,224
XII	Tax expense	-	-	-	-	-	-
XIII	Profit / (Loss) for the period (XI-XII)	(11,478)	(1,530)	677	(13,008)	3,231	5,224
	Profit/(loss) for the year from Discontinued Operations	-	-	-	-	•	
XV	Other Comprehensive Income A.(i) Other Comprehensive income not to be reclassified to profit and						
	loss	(3)	(16)	68	(19)	(88)	(62)
	 (ii) Income tax relating to items that will not be reclassified to profit and loss. 	-	-		-	-	-
	B.(i) Other Comprehensive income will be reclassified to profit and loss	-	-	- '	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit and loss.	-	-	-	-	-	-
XVI	Total Comprehensive income for the period (XIII+XIV+XV)	(11,481)	(1.546)	745	(13.027)	3,143	5,162
	Paid-up equity share capital (Face value of Rs.10 per share)	16,864	16,847	16,839	16,864	16,839	16,847
		10,004	10,047	10,000	10,004	10,000	10,017
AVII	Earnings per equity share (Rs.) Basic EPS (on Profit for the period-Continuing Operations)	(6.81)	(0.91)	0.40	(7.72)	1.92	3,10
	Dilluted EPS (on Profit for the period-Continuing Operations)	(6.81)	(0.91)	0.40	(7.72)	1.92	3.05
	The below EPS is calculated on Profit for the period before unwinding	(0.01)	(0.91)	0.40	(1.72)	1.82	5.05
	of discount under Ind AS 109						· · ·
	Basic EPS (on Profit for the period before unwinding of discount under Ind AS 109)	(7.22)	(1.30)	0.05	(8.52)	1.31	1 72
	Diluted EPS (on Profit for the period before unwinding of discount under Ind AS 109)	(7.22)	(1.30)	0.05	(8.52)	1.31	1.69



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THOMPSON PRASHANT H GNANAM

STANDALONE		
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3i Infotech		
3i Infotech Limited (CIN: L67120	MH1993PLC074411)	
Regd. office: Tower # 5, International Infotech Park, Vashi Station	Complex, Navi Mumbai 400703, Maharashtra	
Email: investors@3i-infotech.com Website: www.3i- Unaudited Standalone Statement of Assets and		8000
Unaudited Standalone Statement of Assets and	Liabilities as at September 30, 2023	(Rupees in Lakhs)
Particulars	As at 30-09-2023	As at 31-03-2023
ASSETS	30-09-2023	31-03-2023
A Non-current assets		
a Property, plant and equipment	11,772	11,981
b Right-to-use assets	4,163 3,164	4,926
c Other Intangible assets d Intangible Assets Under Development	1,861	4,181
el Financial assets	1,001	1,101
i) Investments	1,33,803	1,32,079
ii) Loans	4,083	4,083
iii) Other financial assets f Deferred tax assets (net)	1,046	1,311
g Income tax asset (net)	5,676	5,676
h Other non-current assets	628	723
Total non-currrent assets	1,66,196	1,64,960
B Current assets		
B Current assets		
i) Trade receivables	28,569	41,617
ii) Cash and cash equivalents	4,640	4,051
iii) Other balances with banks	-	•
iv) Loans v) Other financial assets	8,385	6,963
b Income Tax Assets (Net)	633	216
c Other current assets	1,623	1,351
Total current assets	43,850	54,198
TOTAL ASSETS	2,10,046	2,19,158
EQUITY AND LIABILITIES		
A Equity a Equity Share capital	16,864	16,847
b Other equity*	60,714	73,567
Equity attributable to shareholders of the Company	77,578	90,414
Total equity	77,578	90,414
B Liabilities		~
Non-current liabilities		
a Financial liabilities	5,431	4,151
i) Borrowings ii) Lease Liabilities	3,576	4,183
iii) Other financial liabilities	500	500
b Provisions	935	1,023
Total non-current liabilities	10,442	9,857
C Current liabilities		
a Financial liabilities		
i) Borrowings	712 1,276	725
ii) Lease Liabilities iii) Trade and other payables	1,270	, 1,420
- Trade payables to Micro Enterprises and Small Enterprises	318	149
 Trade payables to others 	9,558	7,923
iv) Other financial liabilities	1,08,699 536	1,07,626 677
b Provisions c Other current liabilities	927	367
d Current income tax liabilities (net)	-	-
Total current liabilities	1,22,026	1,18,887
TOTAL EQUITY AND LIABILITIES	2,10,046	2,19,158
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C EXC. E	[iñ{]ā]	THOMPSON PRASHANT
(E) 103429W (E)		H GNANAM
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	STANDALONE			
Notes: 1	The standalone financial results of the Company for the quarter ended September 30, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on November 07, 2023.			
2	The statement of standalone cash flows for the half year ended September 30, 2023 is enclosed as Annexure B.			
3	The figures of the second quarter are the balancing figures between unaudited figures for the half-year and unaudited figures published for first quarter of the financial year.			
4	As at 30 September 2023, the 3i Infotech Limited has a receivable balance of INR 35,992.46 lakhs and a payable balance of INR 1,06,638.84 lakhs from various foreign subsidiaries of which certain balances are long outstanding beyond the stipulated timelines as required under the FEMA and Reserve Bank of India rules and regulations. For this non-compliance the new management is in the process of taking corrective actions. Considering the receivable balances can be set off against the payable balances by making an application to the Reserve Bank of India (RBI), the management had not recognised a provision against the receivable balances prior to 30 September 2023. However, the process of set-off of receivable and payable balances is taking longer time as compared to originally expected time. Consequently, considering the ageing, current market scenario and unfavourable performance and financial position of certain subsidiaries, the company has accounted for provision for certain inter-company receivables amounting to INR 12,360.40 lakhs as at 30 September 2023.			
5	During the quarter, upon exercise of stock options under Employee Stock Option Scheme 2018, the Company has allotted in aggregate 1,70,000 (One lakh and seventy thousand) equity shares to its eligible employees.			
6	During the half year ended 30 September 2023, a new company was incorporated by NuRe MediaTech Limited, NuRe Bharat Network Limited. This is a step-down subsidiary of 3i Infotech Limited.			
7	During the half year ended 30 September 2023, provision of INR 290.11 lakhs towards doubtful receivables/collection from projects, which were disputed, has been considered as an exceptional item.			
8	The Internal Audit Report has raised a concern relating to employee benefit expenses for monetisation of perquisites. The management of the company is investigating in the matter and will take necessary corrective action after thorough investigation. Further, the company will also review its existing processes and controls with respect to perquisites policy and strengthen them, if required. The financial impact with respect to this observation, if any, will be ascertained after completing the investigation process.			
9	Figures for the previous period have been regrouped/rearranged wherever necessary to conform to the presentation of the current period.			
10	The results for the quarter ended September 30, 2023 are available on BSE Limited's website (www.bseindia.com), National Stock Exchange of India Limited's website (www.nseindia.com) and on the Company's website (www.3i-infotech.com).			
	By order of the Board for 3i Infotech Limited THOMPSON PRASHANT H GNAMAM			
	Navi Mumbai Thompson Gnanam November 07, 2023 Managing Director & Global CEO			

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3i INFOTECH LIMITED STANDALONE CASH FLOW STATEMENT

Annexure B

	Half Year Ended	(Amount in INR Lakhs Year Ended
Dertieulere	30-09-2023	31-03-2023
Particulars CASH FLOWS FROM OPERATING ACTIVITIES:	30-09-2023	31-03-2023
Profit/(Loss) before income tax from:		
Continuing operations	(13,008)	5,225
Profit before income tax including discontinued operations	(13,008)	5,225
From before income tax including discontinued operations	(13,000)	0,220
Adjustments for:		
Depreciation and amortisation expense	1,155	2,120
Impairment of investments	-	736
Employee share-based payment expense	161	508
Allowance for doubtful debts	12,466	152
Net gain on disposal of property, plant and equipment	-	132
(Gain)/Loss on modification of leased assets (IndAS116)	(51)	32
Interest Income on Financial Assets at Amortised Cost	(1,346)	(2,521
Remeasurement of Employee benefit obligation	(19)	(62
Interest income classified as investing cash flows	(258)	(697
Finance costs	439	900
Net foreign exchange differences	(1,992)	. (7,928
Change in operating assets and liabilities:		
(Increase)/Decrease in trade receivables	3,380	5,700
Increase/(Decrease) in trade payables	1,805	2,469
(Increase)/Decrease in other financial assets	(1,002)	(1,334
(Increase)/Decrease in other non-current assets	96	335
(Increase)/Decrease in other current assets	(272)	5,932
Increase/(Decrease) in provisions	82	40
Increase/(Decrease) in other current liabilities	1,270	(3,880
	0.000	7 0.27
Cash generated from operations Less: Income taxes paid	<u>2,906</u> 417	7,859
Net cash inflow from operating activities	2,489	10,799
	2,409	10,798
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payment for acquisition of subsidiary, net of cash acquired	_	(3
Payments for property, plant and equipment and intangible assets	(3,345)	(8,518
Intangible asset under development	2,319	(3,376
Payments for purchase of investments	(1)	
Interest received	102	326
Proceeds from sale of property, plant and equipment	-	1,057
Net cash inflow (outflow) from investing activities	(925)	(10,514
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payment of Lease Liabilities	(954)	(1,777
Repayment of borrowings	(13)	(2,977
Interest paid	(38)	(129
Increase/(decrease) in other equity	31	34
Net cash inflow (outflow) from financing activities	(974)	(4,849
Net increase (decrease) in cash and cash equivalents	589	IAEDA
Cash and Cash Equivalents at the beginning of the financial year	4,051	(4,564 8,615
Cash and Cash Equivalents at the beginning of the mancial year	4,640	4,051
		.,,
Cash and cash equivalents as per above comprise of the following:		
Cash and cash equivalents		
Balances with banks:		
- On current accounts	441	172
- On deposit accounts	4,199	3,879
Cash on hand	-	5,010
-		
Balances per statement of cash flows	4,640	4,051





THOMPSON PRASHANT H GNANAMA H GNANAMA