B. T. VORA & CO.
Chartered Accountants

310, Interstellar, Nr. PRL Colony, Off Sindhu Bhavan Road, Thaltej, Ahmedabad - 380 059. **M.** : 9327014688, 8780635538 **E.**: btvora@hotmail.com

## INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

### TO THE BOARD OF DIRECTORS OF INTERACTIVE FINANCIAL SERVICES LIMITED

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of INTERACTIVE FINANCIAL SERVICES LIMITED (the "Company"), for the quarter and half year ended September 30, 2025 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For, B T Vora & Co.**
**Chartered Accountants**
**FRN: 123652W**

B.T. VORA & CO. * Ahmedabad FR.NO. 123652W * CHARTERED ACCOUNTANTS

**C. A. SHETH**
Partner
M. No.: 180506
**UDIN: 25180506BMLXTZ5247**

**Date:** 14th November, 2025
**Place:** Ahmedabad

# INTERACTIVE FINANCIAL SERVICES LIMITED

CIN: L65910GJ1994PLC023393

Audited Statement of Assets and Liabilities

(Rs. In Lakhs)

| | Particulars | As At 30-09-2025 Unaudited | As At 31-03-2025 Audited |
|---|---|---|---|
| | **Assets** | | |
| 1 | **Non-current assets** | | |
| | Property, plant and equipment | 25.62 | 27.29 |
| | **Non-current financial assets** | | |
| | Non-current investments | 1221.96 | 398.86 |
| | Loans, non-current | - | - |
| | **Total non-current financial assets** | **1221.96** | **398.86** |
| | Deferred tax assets (net) | | |
| | Other non-current assets | 2.40 | 2.40 |
| | **Total non-current assets** | **1249.98** | **428.55** |
| 2 | **Current assets** | | |
| | **Current financial asset** | | |
| | Current investments | 390.46 | 312.08 |
| | Trade receivables, current | 38.12 | 2.53 |
| | Cash and cash equivalents | 173.32 | 129.95 |
| | Bank balance other than cash and cash equivalents | 315.42 | 806.07 |
| | Loans, current | 937.40 | 936.92 |
| | Other current financial assets | - | - |
| | **Total current financial assets** | **1854.71** | **2187.54** |
| | Current tax assets (net) | - | 16.39 |
| | Other current assets | 334.56 | 367.61 |
| | **Total current assets** | **2089.28** | **2571.55** |
| 3 | Non-current assets classified as held for sale | 1.58 | 1.58 |
| 4 | Regulatory deferral account debit balances and related deferred tax Assets | | |
| | **Total assets** | **3440.83** | **3001.68** |
| | **Equity and liabilities** | | |
| 1 | **Equity** | | |
| | **Equity attributable to owners of parent** | | |
| | Equity share capital | 693.01 | 693.01 |
| | Other equity | 2525.47 | 2115.62 |
| | **Total equity attributable to owners of parent** | **3218.48** | **2808.64** |
| | Non controlling interest | - | - |
| | **Total equity** | **3218.48** | **2808.64** |
| 2 | **Liabilities** | | |
| | **Non-current liabilities** | | |
| | **Non-current financial liabilities** | | |
| | Borrowings, non-current | - | - |
| | **Total non-current financial liabilities** | - | - |
| | Deferred tax liabilities (net) | 12.05 | 8.31 |
| | Other non-current liabilities | - | - |
| | **Total non-current liabilities** | **12.05** | **8.31** |
| | **Current liabilities** | | |
| | **Current financial liabilities** | | |
| | Borrowings, Current | 57.52 | 55.85 |
| | Trade payables, Current | 82.37 | 69.13 |
| | **Total current financial liabilities** | **139.89** | **124.98** |
| | Other current liabilities | 59.62 | 59.76 |
| | Current tax liabilities (Net) | 10.79 | - |
| | **Total current liabilities** | **210.30** | **184.73** |
| 3 | Liabilities directly associated with assets in disposal group classified as held for sale | - | - |
| 4 | Regulatory deferral account credit balances and related deferred tax liability | - | - |
| | **Total liabilities** | **222.35** | **193.04** |
| | **Total equity and liabilites** | **3440.83** | **3001.68** |

**Date :- 14.11.2025**
**Place:- Ahmedabad**

**For, Interactive Financial Services Limited**

**Dilip Sindhir**
**Managing Director**
**DIN: 06946411**



Scanned with OKEN Scanner

# INTERACTIVE FINANCIAL SERVICES LIMITED

INTERACTIVE FINANCIAL SERVICES LIMITED
CIN: L65910GJ1994PLC023393

## CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30th SEPTEMBER, 2025

Rs. In Lakhs

| | Particulars | 30.09.2025 Unaudited | 30.09.2024 Unaudited | 31.03.2025 Audited |
|---|---|---|---|---|
| A. | **CASH FLOW FROM OPERATING ACTIVITIES** | | | |
| | Net Profit before taxation and extraordinary items | 234.07 | 386.75 | 393.34 |
| | Adjustment for :- | | | |
| | Depreciation and Amortization | 2.37 | 0.92 | 1.83 |
| | Finance Cost | 1.68 | 2.29 | 12.30 |
| | Impairment Allowance on ECL (net of write offs) | - | - | 2.53 |
| | Dividend Income on Equity Shares | (0.00) | 0.00 | (0.00) |
| | Gain on Fair Valuation on Mutual Fund (FVTPL) | (28.38) | - | (12.09) |
| | Interest Income | (55.79) | 49.51 | (93.52) |
| | **Operating Profit before working capital changes** | **153.95** | **439.47** | **304.40** |
| | **Change in working Capital :** | | | |
| | **Adjustment for :-** | | | |
| | Decrease/(Increase) in Trade receivables | (35.59) | (5.79) | 21.92 |
| | Decrease/(Increase) in Other current Assets | 33.05 | (1.37) | (355.63) |
| | (Decrease)/Increase in Trade payables | 13.24 | 6.30 | 62.01 |
| | (Decrease)/Increase in Other current liabilities | (0.14) | 65.15 | 45.58 |
| | **Cash Generated from Operations** | **164.52** | **503.77** | **78.26** |
| | Direct tax Paid (net of refund) | (31.87) | (59.63) | (192.80) |
| | **Cash Flow before extraordinary items** | **132.64** | **444.14** | **(114.53)** |
| | Extraordinary Items/Prior Period Items | - | - | - |
| | **Net cash from/ (used in) Operating Activities** | **132.64** | **444.14** | **(114.53)** |
| B. | **NET CASH FLOW FROM INVESTMENT ACTIVITIES** | | | |
| | Proceeds from sale of Non-current investments | 70.88 | - | 123.35 |
| | Purchase of Non-current investments | (705.41) | - | (597.76) |
| | (Increase)/Decrease in Current - Financial loans/advances | (0.48) | (51.85) | 96.80 |
| | Dividend Income on Equity shares | 0.00 | - | 0.00 |
| | Purchase of Fixed Assets | (0.70) | (3.13) | (24.41) |
| | Interest income | 55.79 | (49.51) | 93.52 |
| | **Net Cash from/(used in) Investment Activities** | **(579.92)** | **(104.49)** | **(308.50)** |
| C. | **CASH FLOWS FROM FINANCING ACTIVITIES** | | | |
| | Finance Cost Expense | (1.68) | (2.29) | (12.30) |
| | (Increase)/Decrease in Current - Financial loans | 1.68 | 164.05 | - |
| | Proceeds from Right Issue (net of expenses) | - | 0.00 | 1164.43 |
| | Repayment of current financial borrowing | - | 0.00 | (106.13) |
| | Proceeds of short term borrowings | - | 0.00 | 161.97 |
| | **Net Cash from/ (used in) Financial activities** | **(0.00)** | **161.76** | **1207.97** |
| | **NET INCREASE /(-) DECREASE IN CASH AND CASH EQUIVALENTS** | **(447.28)** | **501.41** | **784.94** |
| | **OPENING BALANCE IN CASH AND CASH EQUIVALENTS** | **936.01** | **151.07** | **151.07** |
| | **CLOSING BALANCE IN CASH AND CASH EQUIVALENTS** | **488.74** | **652.48** | **936.01** |

**Note:**

1 The above statements of the cash flow has been prepared under the "Indirect methods" set out in Ind-AS 7 on 'Statement of Cash Flow'

2 Previous year/period figures have been regrouped or recast wherever, considered necessary

3 **Component of Cash & Cash Equivalents**

| | | | |
|---|---|---|---|
| Cash on Hand | 3.30 | 2.11 | 3.07 |
| Balances with bank - In Current accounts | 170.02 | 265.38 | 126.88 |
| Other Bank Balances - FDR maturity less than three months | 315.42 | 385.00 | 806.07 |
| Total | 488.74 | 652.48 | 936.01 |

Date :- 14.11.2025
Place:- Ahmedabad

For, Interactive Financial Services Limited

Pradip Sandhir
Managing Director
DIN: 06946411

INTERACTIVE FINANCIAL SERVICES LIMITED



Scanned with OKEN Scanner

# INTERACTIVE FINANCIAL SERVICES LIMITED

CIN: L65910GJ1994PLC023393
Address: Office No. 508, Fifth Floor, Priviera, Nehru Nagar, Ahmedabad-380015, Gujarat, India
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2025

(Rs. In Lakh except per share data)

| Sr. No. | Particulars | Quarter ended | | | Half Year ended | | Year ended |
|---|---|---|---|---|---|---|---|
| | | 30.09.2025 | 30.06.2025 | 30.09.2024 | 30.09.2025 | 30.09.2024 | 31.03.2025 |
| | | Unaudited | Audited | Unaudited | Unaudited | Unaudited | Audited |
| I | Revenue from Operations | | | | | | |
| | Net sales or Revenue from Operations | 211.700 | 85.800 | 178.889 | 297.500 | 526.789 | 740.809 |
| II | Other Income | 17.776 | 66.396 | 23.471 | 84.172 | 50.211 | 110.319 |
| III | Total Income (I+II) | 229.476 | 152.196 | 202.360 | 381.672 | 577.001 | 851.128 |
| IV | Expenses | | | | | | |
| (a) | Cost of Services rendered | 13.850 | 6.450 | 49.750 | 20.300 | 120.700 | 229.050 |
| (d) | Employee benefits expenses | 45.851 | 41.078 | 30.384 | 86.929 | 49.237 | 122.991 |
| (e) | Finance Costs | 1.091 | 1.289 | 2.101 | 2.379 | 2.292 | 12.303 |
| (f) | Depreciation and amortisation expenses | 1.179 | 1.195 | 0.521 | 2.374 | 0.920 | 1.826 |
| (g) | Other Expenses | 15.300 | 8.175 | 10.105 | 23.474 | 17.104 | 91.598 |
| | Total Expenses (IV) | 77.271 | 58.186 | 92.861 | 135.457 | 190.252 | 457.769 |
| V | Profit/(loss) before exceptional and extraordinary items and tax (III-IV) | 152.205 | 94.010 | 109.499 | 246.214 | 386.748 | 393.360 |
| VI | Exceptional Items | - | (12.144) | - | (12.144) | - | - |
| VII | Profit before extraordinary items and tax (V - VI) | 152.205 | 81.865 | 109.499 | 234.070 | 386.748 | 393.360 |
| VIII | Extraordinary items | - | - | - | - | - | - |
| IX | Profit before tax (VII- VIII) | 152.205 | 81.865 | 109.499 | 234.070 | 386.748 | 393.360 |
| X | Tax Expense | 41.555 | 21.240 | 22.500 | 62.795 | 97.500 | 108.000 |
| (a) | Current tax | 42.750 | 16.300 | 22.500 | 59.050 | 97.500 | 106.713 |
| (b) | Current Tax Expense Relating to Prior years | - | - | - | - | - | - |
| (c) | Deferred Tax (Asset)/Liabilities | (1.195) | 4.940 | - | 3.745 | - | 1.287 |
| XI | Profit (Loss) for the period from continuing operations (IX-X) | 110.650 | 60.626 | 86.999 | 171.275 | 289.248 | 285.361 |
| XII | Profit/(loss) from discontinued operations before tax | - | - | - | - | - | - |
| XIII | Tax Expense of discontinued operations | - | - | - | - | - | - |
| XIV | Profit/(loss) from Discontinued operations (after tax) (XII-XIII) | - | - | - | - | - | - |
| XV | Profit (Loss) for the period (XI + XIV) | 110.650 | 60.626 | 86.999 | 171.275 | 289.248 | 285.361 |
| XVI | Other Comprehensive Income / (Expenses) - (Net of Tax) | 40.702 | 167.162 | (9.657) | 207.864 | (8.957) | 109.745 |
| XVII | Total Comprehensive Income (XV + XVI) | 151.352 | 227.788 | 77.342 | 379.140 | 280.291 | 395.106 |
| XVIII | Paid-up Equity Share Capital (Face Value of Rs. 10 each) | 693.103 | 693.103 | 301.310 | 693.103 | 301.310 | 693.103 |
| XIX | Reserves excluding revaluation reserve | | | | | | 2,115.623 |
| XIX | Earning per equity share (for continuing operation) | | | | | | |
| (a) | Basic earnings (loss) per share from continuing and discontinued operations | 1.60 | 0.87 | 2.06 | 2.47 | 6.86 | 6.77 |
| (b) | Diluted earnings (loss) per share continuing and discontinued operations | 1.60 | 0.87 | 2.06 | 2.47 | 6.86 | 6.77 |

Notes on Financial Results:-

1. The above Standalone financial results of the company, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective Meetings held on 14.11.2025. The Statutory Auditors have carried out a Limited Review of the results for the quarter ended September 30, 2025.
2. The standalone quarterly and half yearly financial results include the results for the quarter ended 30.09.2025 being the balancing figure between the unaudited figures in respect of the quarter ended 30.06.2025 and unaudited figures up to 30.09.2025.
2. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable
3. Since the company has only one segment, there is no separate reportable segment as required under Ind AS 108.
4. The results for the Quarter and Half year ended on 30th September, 2024 are available on the website of BSE Limited (URL: www.bseindia.com) and also on the company's website (URL: https://ifinservices.in/Financial-Results/).
5. During the quarter ended 31 March 2025, the Company made a rights issue of 39,17,030 equity shares at ₹30 per share. The market price immediately prior to the issue was ₹44.27. The issue contains a bonus element as the issue price was lower than the market price. Accordingly, in compliance with Ind AS 33 – Earnings Per Share, the earnings per share for all prior periods presented have been adjusted retrospectively using an adjustment factor of 1.22. This adjustment ensures comparability across all periods. Therefore, weighted average number of equity shares outstanding as at 31st March, 2025 is 42,13,681 equity shares & for other periods i.e. before right issue periods, adjusted weighted average number of equity shares outstanding is 36,75,982 equity shares. Accordingly the calculation of EPS is adjusted retrospectively.
6. During the quarter ended 30 Sept 2025, the registered sale agreement to buy the immovable properties at 3rd Eye Vision project is cancelled and the cancellation deed is executed after the period ending but before declaration of result. Therefore, expenses related to same is forfeited or incurred are accounted when such cancellation deed is executed. Further, during the quarter ended 30 Sept 2025, an EGM of shareholders is called and resolution is passed for change in object of the utilisation of right issue proceeds from Purchase of Immovable Properties to Increase in Networth of the company.
7. Previous year's/Period's figures have been re-grouped, re-arranged wherever considered necessary.

Date :- 14.11.2025
Place:- Ahmedabad

For, Interactive Financial Services Limited

Pradip Sandhir
Managing Director



Scanned with OKEN Scanner