

12th November, 2025 SEC/27/FY 25-26

To,

The Listing Department **BSE Limited**

Phiroze Jeejeebhoy Towers, 25th Floor, Dalal Street, Mumbai- 400 001

Scrip Code: 539843

To,

The Listing Department

The National Stock Exchange of India Limited

Exchange Plaza, 5th Floor, Plot No. C/1, G Block Bandra Kurla Complex, Bandra(E),

Mumbai – 400 051

Symbol: NINSYS

Dear Sir / Madam,

Sub: Outcome of the proceedings of the Board Meeting

This is with reference to our Letter No. SEC/26/FY 25-26 dated 4th November, 2025, regarding intimation of the Board Meeting.

We wish to inform you that the Board of Directors, at their meeting held today, i.e., Wednesday, 12th November, 2025, considered and approved the Unaudited Consolidated and Standalone Financial Results of the Company for the quarter and half-year ended 30th September, 2025, prepared in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Accordingly, pursuant to the provisions of Regulation 30 and Regulation 33 of the SEBI Listing Regulations, we enclose herewith the Unaudited Consolidated and Standalone Financial Results for the quarter and half year ended 30th September, 2025 along with the Limited Review Report issued by the Statutory Auditors of the Company.

The meeting of the Board of Directors of the Company commenced on 4.00 PM and concluded on 4.40 PM.

The above information is also available on the Company's website at www.nintecysystems.com.

Thanking You,

For, NINtec Systems Limited

Disha Shah

Company Secretary & Compliance Officer Membership No. F13084

SAMIR M. SHAH & ASSOCIATES

Chartered Accountants

"Heaven", 8, Western Park Society, Nr. Inductotherm, Bopal, Ahmedabad – 380058

Phone: +91-76220 12032

E-mail: samir@smshah.co.in

<u>Limited Review Report on unaudited quarterly standalone financial results and year-to-date results of Nintec Systems Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.</u>

To
Board of Directors of
Nintec Systems Limited
Ahmedabad

- We have reviewed the accompanying statement of unaudited standalone financial results of Nintec Systems
 Limited ("the Company") for the quarter ended September 30, 2025 and year to date from April 01, 2025 to
 September 30, 2025 (the 'Statement') attached herewith, being submitted by the Company pursuant to the
 requirements Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
 as amended.
- 2. Management's Responsibility for the statement

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 there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. Auditor's Responsibility

We conducted our review 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 procedures applied to financial data and thus provide 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 stated in above Paragraph, 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 ('Ind AS') specified under section 133 of the Companies Act,2013 as amended read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Samir M Shah & Associates
Chartered Accountants SHAH & ASS

Firm Registration No. 122377W

ARTNER

Samir M Shah

Partner

Membership No. 111052 UDIN: 25111052BMJXNF7730

Place: Ahmedabad Date: 12/11/2025

Place: Ahmedabad

Date: November 12, 2025



UNAUDITED STANDALONE BALANCE SHEET AS ON SEPTEMBER 30, 2025

(Rs. in Lakhs)

Particulars	As at September 30, 2025 (Unaudited)	As at March 31, 2025 (Audited)	
A. ASSETS			
1. Non-current assets			
(a) Property, Plant and Equipment	641.45	738.56	
(b) Financial Assets			
(i) Other Financial Assets	23.67	18.67	
(c) Investments	9.18	9.18	
(d) Deferred tax assets (net)	72.44	56.41	
Total Non - Current Assets	746.72	822.81	
2. Current assets			
(a) Financial Assets			
(i) Investments	2,460.64	2,041.47	
(ii) Trade receivables	1,416.63	1,061.78	
(iii) Cash and cash equivalents	3,323.55	2,412.61	
(iv) Other Financial Assets	11.33	5.30	
(b) Current Tax Assets	1,210.50	750.02	
(c) Other current assets	134.70	201.14	
Total Current Assets	8,557.35	6,472.31	
Total Assets (1+2)	9,304.08	7,295.12	
B. EQUITY AND LIABILITIES			
1. Equity			
(a) Equity Share capital	1,857.60	1,857.60	
(b) Other Equity	5,152.18	3,822.68	
Total equity (I+II)	7,009.78	5,680.28	
LIABILITIES			
2. Non-current liabilities			
(a) Borrowings	200.90	210.99	
(b) Provisions	108.39	92.67	
(c) Deferred tax liabilities (Net)	100.55	32.07	
Total Non - Current Liabilities	309.29	303.66	
3. Current liabilities	303.23	303.00	
(a) Financial Liabilities			
(i) Trade payables			
(I) Trade payables			
- Total outstanding dues of micro enterprises and small enterprises	-	0.95	
- Total outstanding dues of creditors other than micro enterprises and small	31.87	76.28	
enterprises			
(b) Provisions	660.80	350.76	
(c) Current Tax Liabilities	1,255.25	798.86	
(d) Other current liabilities	37.09	84.33	
Total Current Liabilities	1,985.01	1,311.18	
Table	0.204.00	7.005.40	
Total Equity and Liabilities (1+2+3)	9,304.08	7,295.12	

For, NINtec Systems Limited

Niraj Gemawat Managing Director DIN:00030749



UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED SEPTEMBER 30,2025

(Rs. in Lakhs)

		Quarter Ended			Six Mont	Year Ended	
Sr.No.	Particulars	30-Sep-2025	30-Jun-2025	30-Sep-2024	30-Sep-2025	30-Sep-2024	31-Mar-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
- 1	Revenue from Operations	2,517.32	2,338.66	2,074.22	4,855.98	4138.35	8,584.70
II	Other Income	82.53	240.10	100.00	322.63	155.29	445.58
ш	Total Revenue (I + II)	2,599.85	2,578.75	2,174.22	5,178.61	4,293.64	9,030.28
IV	Expenses:						
	Purchases Cost		54.53	2.31	54.53	34.63	105.75
	Employee benefits Expense	1,272.29	1,159.29	1,115.28	2,431.58	2131.46	4508.94
	Finance Costs	6.49	6.53	7.01	13.02	13.57	26.85
	Depreciation & amortisation expense	62.94	60.00	41.04	122.94	78.96	206.52
	Other Expenses	367.18	419.51	228.18	786.69	606.88	1073.06
	Total Expenses (IV)	1,708.90	1,699.85	1,393.82	3,408.76	2,865.50	5,921.12
v	Profit / (loss) before exceptional and extraordinary items and tax (III-IV)	890.95	878.90	780.39	1,769.85	1,428.14	3,109.16
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (loss) before extraordinary items and tax (V-VI)	890.95	878.90	780.39	1,769.85	1,428.14	3,109.16
VIII	Extraordinary items	н	-		-	Е	-
IX	Profit before tax (VII-VIII)	890.95	878.90	780.39	1,769.85	1,428.14	3,109.16
х	Tax Expense:						
	(1) Current tax	232.84	223.55	193.33	456.39	356.15	798.86
	(2) Deferred tax	(8.22)	(7.81)	(5.59)	(16.03)	(11.16)	(21.58)
	(3) Short provision for earlier year		1	-	-		0.54
ΧI	Profit (Loss) for the period from continuing operations (IX-X)	666.33	663.16	592.66	1,329.50	1,083.15	2,331.34
XII	Profit/(loss) from discontinuing operations	-	-		Ξ.	-	-
XIII	Tax Expense of discontinuing operations						-
XIV	Profit/(loss) from Discontinuing operations (after tax)(XII-XIII)	-	9	H	E)	-	8
XV	Profit / (Loss) for the period (XI+XIV)	666.33	663.16	592.66	1,329.50	1,083.15	2,331.34
XVI	Other Comprehensive Income (net of tax)						(3.26)
XVII	Total Comprehensive Income for the period	666.33	663.16	592.66	1,329.50	1,083.15	2,328.07
XVIII	Earnings per Share						
	(1) Basic	3.59	3.57	3.19	7.16	5.83	12.55
	(2) Diluted	3.59	3.57	3.19	7.16	5.83	12.55

NOTES:

- 1 The above Unaudited Financial Results of the company for the quarter/Half Year ended 30th September, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 12, 2025.
- 2 The Statutory Auditor has carried out Limited Review of the above Unaudited Financial Results for the quarter/Half Year ended 30th September, 2025 and issued unmodified review report.
- 3 The Statement has been prepared in accordance with the Companies (Indian Accounting Standards)Rules, 2015 (Ind AS) prescribed u/s. 133 of Companies Act, 2013 & other recognized accounting practices & policies to the extent applicable.
- 4 Segment Reporting as defined in IND—AS 108 is not applicable, since the Company has only one reportable segment i. e. Software services.
- 5 Previous period/year figures have been re-grouped or reclassified wherever necessary to correspond with the figures of the current reporting period.

For, NINtec Systems Limited

Niraj Gemawat Managing Director DIN:00030749

Place: Ahmedabad Date: November 12, 2025



UNAUDITED STATEMENT OF CASH FLOWS - INDIRECT METHOD

(Rs. in Lakhs)

	Half Yea	Year ended		
Particulars	September 30, 2025	AL COLORS & MANAGEMENT		
rattediais	(Unaudited)	September 30, 2024 (Unaudited)	March 31, 2025 (Audited)	
	(Unaudited)	(Unaudited)	(Audited)	
Cash flows from operating activities				
Profit before tax for the year	1,769.85	1,428.14	3,109.16	
Adjustments for:				
Depreciation and amortisation	122.94	78.96	206.52	
Finance costs recognised in profit or loss	11.31	13.57	24.48	
Investment income recognised in profit or loss	(53.92)	(18.37)	(52.45)	
Other Adjustments		*	(4.36)	
Net (gain)/loss arising on financial assets	(76.20)	(69.86)	(146.29)	
	1,773.98	1,432.44	3,137.06	
Movements in working capital:				
Increase in trade and other receivables	(354.84)	136.69	(198.96)	
(Increase)/decrease in Financial and other Financial assets	(11.03)	(3.17)	(6.07)	
(Increase)/decrease in other assets	66.44	9.95	(71.10)	
Decrease in trade and other payables	(45.37)	(55.40)	15.08	
Increase/(decrease) in provisions	325.76	209.45	85.42	
(Decrease)/increase in other liabilities	(47.24)	(7.80)	7.59	
	(66.28)	289.71	(168.04)	
Cash generated from operations	1,707.70	1,722.15	2,969.01	
Income taxes paid	(460.48)	(274.07)	(734.82)	
Net cash generated by operating activities	1,247.22	1,448.08	2,234.19	
Cash flows from investing activities				
Interest received	53.92	18.37	52.45	
Redemption /(Acquisition) of Investments, net	(342.98)	(311.49)	(128.45)	
Payments for property, plant and equipment	(25.82)	(38.60)	(538.32)	
Net cash (used in)/generated by investing activities	(314.88)	(331.73)	(614.32)	
The total (asea my, generated by intesting addition	(52 1100)	(552.75)	(021102)	
Cash flows from financing activities				
Proceeds from Borrowings	Ε	8	E	
Repayment of Borrowings	(10.09)	(10.75)	(24.55)	
Interest paid	(11.31)	(13.57)	(24.48)	
Net cash used in financing activities	(21.40)	(24.32)	(49.02)	
Net increase/(decrease) in cash and cash equivalents	910.94	1,092.04	1,570.85	
Cash and cash equivalents at the beginning of the year	2,412.61	841.76	841.76	
Cash and cash equivalents at the end of the year	3,323.55	1,933.80	2,412.61	

NOTE

1 Previous period/year figures have been re-grouped or reclassified wherever necessary to correspond with the figures of the current reporting period.

For, NINtec Systems Limited

Niraj Gemawat
Managing Director

DIN:00030749

Date: November 12, 2025

Place: Ahmedabad

SAMIR M. SHAH & ASSOCIATES

Chartered Accountants

"Heaven", 8, Western Park Society, Nr. Inductotherm, Bopal, Ahmedabad – 380058

Phone: +91- 76220 12032 E-mail: samir@smshah.co.in

<u>Limited Review Report on Consolidated Un-Audited Quarterly and Year-to-Date Financial Results of Nintec Systems Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015</u>

To the Board of Directors of Nintec Systems Limited Ahmedabad

1. We have reviewed the accompanying Statement of Consolidated Un-Audited Financial Results of Nintec Systems Limited ('the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the Quarter Ended September 30, 2025 and Year-to-Date Results for the period from April 01, 2025 to September 30, 2025 ('the Statement'), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations')

2. Management's Responsibility for the statement

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. Auditor's Responsibility

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.

- 4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (B) of the Listing Regulations, to the extent applicable. The Statement includes the results of the following entities:
 - A. Nintec Systems Limited
 - B. Nintec Systems B.V.

Parent Company

Wholly-Owned Subsidiary Company



- 5. Based on our review conducted and procedures performed as stated in paragraph 4, 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6. The consolidated unaudited financial results include the unaudited financial results of subsidiary, whose interim financial information reflects total revenues of Rs. 1,651.83 Lakhs, total net profit after tax of Rs. 120.68 Lakhs, for quarter ended September 30, 2025 as considered in the consolidated unaudited financial results. These interim financial statements of the subsidiary included have been prepared by the Management which have been unaudited as per the laws of the Netherlands and furnished to us by the Management and our conclusion on these interim financial statements, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the information and explanations given to us by the Management.

Our conclusion on the statement in respect of matters stated in para 6 above is not modified.

Place: Ahmedabad Date: 12/11/2025 For, Samir M Shah & Associates

Chartered Accountants

Firm Registration No. 122377

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Samir M Shaff TERED ACCOUNT

Partner '

Membership No. 111052

UDIN: 25111052BMJXNE5262



UNAUDITED CONSOLIDATED BALANCE SHEET AS ON SEPTEMBER 30, 2025

(Rs. in Lakhs)

	As at September 30,	As at March 31,		
Particulars	2025	2025		
	(Unaudited)	(Audited)		
A. ASSETS				
2 00				
1. Non-current assets				
(a) Property, Plant and Equipment	641.45	738.56		
(b) Financial Assets				
(i) Other Financial Assets	23.67	18.67		
(c) Deferred tax assets (net)	72.44	56.41		
Total Non - Current Assets	737.55	813.64		
2. Current assets				
(a) Financial Assets				
(i) Investments	2,460.64	2,041.47		
(ii) Trade receivables	5,973.78	4,900.80		
(iii) Cash and cash equivalents	3,671.41	2,620.47		
(iv) Other Financial Assets	11.33	5.30		
(b) Current Tax Assets	1,249.49	750.02		
(c) Other current assets	134.70	201.14		
Total Current Assets	13,501.35	10,519.18		
Total Assets (1+2)	14,238.90	11,332.82		
B. EQUITY AND LIABILITIES	14,238.90	11,332.82		
1. Equity				
(a) Equity Share capital	1,857.60	1,857.60		
(b) Other Equity	5,900.70	4,277.02		
Total equity (I+II)	7,758.30	6,134.62		
Total equity (111)	7,730.30	0,134.02		
LIABILITIES				
2. Non-current liabilities				
(a) Borrowings	200.90	210.99		
(b) Provisions	108.39	92.67		
(c) Deferred tax liabilities (Net)	-	-		
Total Non - Current Liabilities	309.29	303.66		
3. Current liabilities	303.23	303.00		
(a) Financial Liabilities				
(i) Trade payables				
(I) Hade payables				
- Total outstanding dues of micro enterprises and small enterprises	1-1	0.95		
- Total outstanding dues of creditors other than micro enterprises and small	4,126.92	3,585.03		
enterprises	1,120.52	3,303.03		
(b) Provisions	663.41	353.07		
(c) Current Tax Liabilities	1,317.67	854.17		
(d) Other current liabilities	63.32	101.32		
Total Current Liabilities	6,171.31	4,894.54		
Total Equity and Liabilities (1+2+3)	14,238.90	11,332.82		

For, NINtec Systems Limited

Place : Ahmedabad Managing Director
Date : November 12, 2025 DIN:00030749



Statement of Consolidated Unaudited Financial Results for the Quarter and Half year ended 30th September, 2025

(Rs. in Lakhs)

							(Rs. in Lakhs)
	Particulars	Quarter Ended			Six Months Ended		Year Ended
Sr.No.		30-Sep-2025	30-Jun-2025	30-Sep-2024	30-Sep-2025	30-Sep-2024	31-Mar-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
- 1	Revenue from Operations	4,169.15	3,882.60	3388.41	8,051.75	6,676.24	13,980.42
П	Other Income	82.53	240.10	100.00	322.63	155.29	445.58
Ш	Total Revenue (I + II)	4251.68	4122.69	3488.41	8374.38	6,831.53	14,426.00
IV	Expenses:						
	Purchases Cost	1,483.45	1,441.12	1207.36	2,924.57	2,348.05	5,046.04
	Employee benefits Expense	1,272.29	1,159.29	1115.28	2,431.58	2,131.46	4,508.94
	Finance Costs	6.96	6.64	9.56	13.60	16.16	30.07
	Depreciation & amortisation expense	62.94	60.00	41.04	122.94	78.96	206.52
	Other Expenses	388.84	439.32	244.89	828.16	627.63	1,135.34
	Total Expenses (IV)	3,214.49	3,106.36	2618.12	6320.85	5,202.26	10,926.90
v	Profit / (loss) before exceptional and extraordinary items and tax (III-IV)	1,037.19	1,016.33	870.28	2053.53	1,629.27	3,499.10
VI	Exceptional Items	-	-		-	-	
VII	Profit / (loss) before extraordinary items and tax (V-VI)	1,037.19	1,016.33	870.28	2053.53	1,629.27	3,499.10
VIII	Extraordinary items	-			-	-	
ΙX	Profit before tax (VII-VIII)	1,037.19	1,016.33	870.28	2053.53	1,629.27	3,499.10
x	Tax Expense:						·
	(1) Current tax	258.40	259.07	224.62	517.47	415.78	887.94
	(2) Deferred tax	(8.22)	(7.81)	(5.59)	(16.03)	(11.16)	(21.58)
	(3) Short provision for earlier year	-	-	-	-	-	0.54
XI	Profit (Loss) for the period from continuing operations (IX-X)	787.02	765.08	651.25	1552.09	1,224.65	2,632.20
XII	Profit/(loss) from discontinuing operations	-		-	-	-	-
XIII	Tax Expense of discontinuing operations	-	_	_		-	-
XIV	Profit/(loss) from Discontinuing operations (after tax)(XII-XIII)	-	-	_	-	_	-
XV	Profit / (Loss) for the period (XI+XIV)	787.02	765.08	651.25	1552.09	1,224.65	2,632.20
XVI	Other Comprehensive Income (net of tax)						,
	I) Income tax on items that will not be reclassified subsequently to profit						
	or loss (Net of Tax)						
	(a) Remeasurements of the defined benefit liabilities / (asset), net of tax	_	_	_	_	_	(3.26)
	II) Items that will be reclassified subsequently to profit or loss (Net of Tax)	-				,	
	Exchange differences on translation of financial statements of foreign operations	26.17	45.42	15.68	71.58	12.97	9.76
	TOTAL OTHER COMPREHENSIVE INCOME / (LOSSES)	26.17	45.42	15.68	71.58	12.97	6.50
XVII	Total Comprehensive Income for the period	813.18	810.49	666.94	1623.68	1.237.62	2,638.70
AVII	Profit for the period attributable to :	013.10	010.43	000.34	1023.08	1,237.02	2,030.70
	Owners of the Company	787.02	765.08	651.25	1552.09	1,224.65	2,632.20
	Non Controlling Interest	707.02	703.08	- 031.23	1332.09	1,224.63	2,032.20
	Other Comprehensive Income (net of tax) for the period attributable to :						-
	Owners of the Company	26.17	45.42	15.68	71.58	12.97	6.50
	Non Controlling Interest	20.17	43.42	13.06	- 71.30	12.97	0.30
	Total Comprehensive Income for the period attributable to :						
	Owners of the Company	813.18	810.49	666.94	1623.68	1,237.62	2,638.70
	Non Controlling Interest	515.10	520.45	-		1,237.02	2,030.70
XVIII	Earnings per Share (not annualized) :					-	
Aviii	(1) Basic	4.24	4.12	3.51	8.36	6.59	14.17
	(2) Diluted	4.24	4.12	3.51	8.36	6.59	14.17

NOTES:

- 1 The above Unaudited Financial Results of the company for the quarter/Half Year ended September 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 12, 2025.
- 2 2The Statutory Auditor has carried out Limited Review of the above Unaudited Financial Results for the quarter and Half Year ended September 30, 2025 and issued unmodified review report.
- 3 The Statement has been prepared in accordance with the Companies (Indian Accounting Standards)Rules, 2015 (Ind AS) prescribed u/s. 133 of Companies Act, 2013 & other recognized accounting practices & policies to the extent applicable.
- 4 Segment Reporting as defined in IND—AS 108 is not applicable, since the Company has only one reportable segment i. e. Software services.
- 5 Exchange differences on translation of financial statements of foreign operations has been created by translating income and expenses at the average rates and assets and liabilities at the closing rate. The profit/loss on translation of financial statements of foreign operations is disclosed under the Other Comprehensive Income.
- 6 Consolidated Results includes results of its subsidiary namely Nintec Systems B.V., Netherlands.
- 7 Previous period/year figures have been re-grouped or reclassified wherever necessary to correspond with the figures of the current reporting period.

or, NINtec Systems Limited

Niraj Gemawat Managing Director DIN:00030749

Place : Ahmedabad Date : November 12, 2025



UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS - INDIRECT METHOD

	Half Yea	Year Ended	
Particulars	September 30, 2025	March 31, 2025	
	(Unaudited)	(Unaudited)	(Audited)
Cash flows from operating activities			
Profit before tax for the year	2,053.53	1,629.27	3,499.10
Adjustments for:			
Depreciation and amortisation	122.94	78.96	206.52
Finance costs recognised in profit or loss	11.31	16.16	24.48
Investment income recognised in profit or loss	(53.92)	(18.37)	(52.45)
Other Adjustments	-	-	(4.36)
Exchange differences on translation of assets and liabilities, net	71.58	12.97	9.76
Net (gain)/loss arising on financial assets	(76.20)	(69.86)	(146.29)
	2,129.24	1,649.13	3,536.76
Movements in working capital:			
Increase in trade and other receivables	(1,072.99)	(994.47)	(2,657.03)
(Increase)/decrease in Financial and other Financial assets	(11.03)	(3.17)	(6.07)
(Increase)/decrease in other assets	66.44	11.74	(69.31)
Decrease in trade and other payables	540.94	799.10	2,260.90
Increase/(decrease) in provisions	326.06	209.45	87.73
(Decrease)/increase in other liabilities	(38.00)	4.06	22.32
	(188.58)	26.70	(361.46)
Cash generated from operations	1,940.67	1,675.83	3,175.29
Income taxes paid	(553.44)	(274.07)	(802.34)
Net cash generated by operating activities	1,387.22	1,401.76	2,372.96
Cash flows from investing activities			
Interest received	53.92	18.37	52.45
Redemption /(Acquisition) of Investments, net	(342.98)	(311.49)	(128.45)
Payments for property, plant and equipment	(25.82)	(38.60)	(538.32)
Net cash (used in)/generated by investing activities	(314.88)	(331.73)	(614.32)
Cash flows from financing activities			
Proceeds from Borrowings	-	ж.	
Repayment of Borrowings	(10.09)	(10.75)	(24.55)
Interest paid	(11.31)	(16.16)	(24.48)
Net cash used in financing activities	(21.40)	(26.91)	(49.02)
Net increase/(decrease) in cash and cash equivalents	1,050.95	1,043.12	1,709.62
Cash and cash equivalents at the beginning of the year	2,620.47	910.85	910.85
Cash and cash equivalents at the end of the year	3,671.41	1,953.97	2,620.47

NOTE:

1 Previous period/year figures have been re-grouped or reclassified wherever necessary to correspond with the figures of the current reporting period.

For, NINtec Systems Limited

Place : Ahmedabad

Date: November 12, 2025

Niraj Gemawat Managing Director DIN:00030749