



February 13, 2026

BSE Limited

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 held on February 13, 2026

Pursuant to Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**SEBI Listing Regulations**”), we wish to inform you that the Board of Directors of the Company (“**the Board**”) at its meeting held today i.e. February 13, 2026, has inter-alia considered and approved the following matters:

1. **Approval of Unaudited Financial Results for the quarter and nine months ended December 31, 2025**

The Board has approved the Statements of Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and nine months ended December 31, 2025, pursuant to Regulation 33 of the SEBI Listing Regulations.

We are enclosing herewith a copy of the Statements of Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and nine months ended December 31, 2025, along with Limited Review Reports thereon, as per the prescribed format pursuant to Regulation 33 of SEBI Listing Regulations.

2. **Re-appointment of Mr. Avtar Singh Monga (DIN: 00418477) as a Non-executive Independent Director for second term**

Based on the Nomination and Remuneration Committee’s recommendation, the Board has approved the re-appointment of Mr. Avtar Singh Monga (DIN: 00418477) as a Non-executive Independent Director of the Company for a second term of five consecutive years commencing from April 1, 2026 to March 31, 2031, subject to approval of the shareholders of the Company.

Details as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated January 30, 2026 are enclosed as Annexure.

3i Infotech Ltd.

CIN: L67120MH1993PLC074411

Tower # 5, 3rd Floors, Tower # 6, 6th Floors,
International Infotech Park, Vashi, Navi Mumbai 400 703

Email : marketing@3i-infotech.com

022-71789600

www.3i-infotech.com



3. Withdrawal of resolution dated July 31, 2025, relating to conversion of loan into share capital and infusion of funds in NuRe FutureTech Private Limited

We refer to our disclosure dated July 31, 2025, regarding conversion of outstanding loan along with interest amounting to Rs. 8.17 crores granted by the Company to NuRe FutureTech Private Limited, a wholly owned subsidiary of the Company, into Redeemable Preference share to be issued to the Company and fresh infusion of funds amounting to Rs.1.33 Crore by subscribing to Redeemable Preference Shares of NuRe FutureTech Private Limited, aggregating to a total capitalization of Rs. 9.50 Crores.

The Board has re-evaluated the aforesaid matter and has approved the withdrawal of this resolution. Accordingly, the proposed conversion of the outstanding loan into Redeemable Preference Shares and the subscription to Redeemable Preference Shares of NuRe FutureTech Private Limited shall not be proceeded with.

The Board meeting commenced at 4:30 p.m. and concluded at 6.44 p.m.

You are requested to take the aforesaid information on record.

Thanking you.

Yours faithfully,

For **3i Infotech Limited**

Varika
Rastogi

Varika Rastogi

Company Secretary & Compliance Officer

Encl: as above

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Regd. Off. : A-312, 3rd Floor, Royal Sands C.H.S.L., Shashtri Nagar, Andheri West,
Mumbai – 400 053, Maharashtra, India. Email: contact@ckspllp.com Website : www.ckspllp.com

Independent Auditor's Limited Review Report on the Unaudited Consolidated Financial Results of 3i Infotech Limited for the quarter and nine months ended 31/12/2025, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
3i Infotech Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of 3i Infotech Limited (the 'Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group'), and its share of the net profit after tax and total comprehensive income of its joint venture for the quarter and nine months ended 31/12/2025 (the 'Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Regulations'). We have initialled the Statement for identification purpose only.
2. The Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, in its meeting held on 13/02/2026, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards ('Ind AS') 34 'Interim Financial Reporting' prescribed under section 133 of the Companies Act, 2013 (the 'Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 ('ICAI'). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review is limited primarily to inquiries of the Company persons responsible for financial and accounting matters and analytical procedures 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.

We also performed procedures in accordance with the SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29/03/2019 issued by the SEBI under Regulation 33(8) of the Regulations, to the extent applicable.

4. The Statement includes the results of the entities as given in the **Annexure – 1** to this report.

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5. Basis for Qualified Conclusion

- A. The Statutory Auditors of 3i Infotech (Middle East) FZ LLC have expressed Adverse Conclusion in their review report for the quarter and nine months ended 31/12/2025, with respect to (a) sufficient appropriate audit evidence regarding the recoverability of receivables from related parties aggregating to AED 435,579,255; and (b) preparation of financial statements on 'going concern' basis even though the networth of the Company was negative of AED 43,613,369 as on reporting date without giving impact of matter referred in (a);
- B. The Statutory Auditors of 3i Infotech Holdings Private Limited (Mauritius) have drawn Qualified Conclusion in their review report for the quarter and nine months ended 31/12/2025, regarding presentation of the foreign exchange gain / losses arising on translation from functional currency to presentation currency in the Statement of Profit or Loss and in Retained Earnings rather than in Other Comprehensive Income and Foreign Currency Translation Reserve (FCTR) which is not in line with IAS 21.

6. Qualified Conclusion

Based on our review conducted and procedures performed as stated in paragraph 3 above consideration of the review reports of other auditors referred to in paragraph 8(b) below, and unaudited financial results referred in paragraph 8(c) below, except for the effect of the matter described in the 'Basis for Qualified Conclusion' in para 5 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Ind AS specified under Section 133 of the Act, 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 Regulation 33 of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. Emphasis of Matter:

- a) We draw attention to Note 10 to the Statement regarding all long outstanding matters. The Board constituted the High-Powered Committee to examine both the forensic audit report and the legal opinion. Basis recommendation of the High-Powered Committee, the Company has filed a complaint with the Additional Commissioner of Police, Economic Offence Wing, Navi Mumbai Police Commissionerate, which is presently under investigation. As represented by the Company's management, there is no further adverse financial impact on the Statement. Our conclusion on the Statement is not modified in respect of this matter.

CKSP AND CO LLP

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Mumbai – 400 053, Maharashtra, India. Email: contact@cksp1lp.com Website : www.cksp1lp.com

- b) The statutory auditors of 3i Infotech (Middle East) FZ LLC have reported Emphasis of Matter paragraph in their Limited Review Report on the unaudited financial results for the quarter and nine months ended 31/12/2025, with respect to the restatement of the opening balances as at April 1, 2024 and March 31, 2025, consequent to the correction of a prior period error related to the recognition of unrealised foreign exchange translation gains on a USD-denominated intercompany loan including interest accrued thereon balance.

Our conclusion on the Statement is not modified in respect of the matters mentioned in para 7(a) to 7(b) above.

8. Other Matters

- (a) We have reviewed the financial results of 2 subsidiaries included in the Statement, whose financial results reflects total revenue of Rs. 2,896 lakhs and Rs. 9,227 lakhs, total net profit after tax of Rs. 51 lakhs and Rs. 66 lakhs and total comprehensive income of Rs. (43) lakhs and Rs. 13 lakhs for the quarter and nine months ended 31/12/2025 respectively, as considered in the Statement.
- (b) We did not review the financial results of 4 subsidiaries included in the unaudited consolidated financial results, which reflects total revenues of Rs. 10,440 lakhs and Rs. 33,601 lakhs, total net profit/(loss) after tax of Rs. (1,131) lakhs and Rs. (3,023) lakhs, and total comprehensive income/(loss) of Rs. (516) lakhs and Rs. (521) lakhs for the quarter and nine months ended 31/12/2025 respectively, as considered in the unaudited consolidated financial results. These interim financial results have been reviewed by other auditors, whose reports have been furnished to us by the Holding Company's Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

In respect of these 4 subsidiaries, their financial results have been prepared in accordance with accounting principles generally accepted in the respective countries of incorporation and the Holding Company's Management has converted these financial results from accounting principles generally accepted in the respective countries to accounting principles generally accepted in India.

- (c) The accompanying unaudited consolidated financial results include the financial results of 20 subsidiaries and 1 joint venture which have been neither reviewed by us nor by the other auditors, whose financial results reflect total revenues of Rs. 355 lakhs and Rs. 1,520 lakhs, total net profit/(loss) after tax of Rs. (312) lakhs and Rs. (735) lakhs and total comprehensive income/(loss) of Rs. (246) lakhs and Rs. (622) lakhs for the quarter and nine months ended 31/12/2025, as considered in the consolidated unaudited financial results. The unaudited consolidated financial results also include the Group's share of net profit/(loss) after tax of Rs. Nil lakhs and Rs. (5) lakhs, the Group's share of total comprehensive income / (loss) of Rs. Nil lakhs and Rs. (5) lakhs for the quarter and nine

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months ended 31/12/2025 respectively, as considered in the consolidated unaudited financial results, in respect of a joint venture.

Of the above, in respect of 13 subsidiaries and a joint venture, their financial results have been prepared in accordance with accounting principles generally accepted in the respective countries of incorporation and the Holding Company's Management has converted these financial results from accounting principles generally accepted in the respective countries to accounting principles generally accepted in India. These financial results have been presented solely based on information compiled by the Holding Company's Management and approved by the Board of Directors of the respective companies. According to the information and explanations given to us by the Holding Company's Management, these financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the matters mentioned in para 8(a) to 8(c) above.

For C K S P AND CO LLP
Chartered Accountants
FRN - 131228W/W100044

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Date: 2026.02.13
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Dhananajay Jaiswal
Partner
M. No. 187686
UDIN - 26187686CUAESK1676

Place: Navi Mumbai
Date: 13/02/2026

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Annexure – I to the Independent Auditor's Review Report on the Unaudited Consolidated Financial Results for the quarter and nine months ended 31/12/2025

	Holding Company
	3i Infotech Limited
Sr. No	Subsidiaries
1.	3i Infotech Consultancy Services Limited, India
2.	3i Infotech Digital BPS Limited, India
3.	Professional Access Software Development Private Limited, India
4.	3i Infotech Inc, USA
5.	3i Infotech Holdings Private Limited, Mauritius
6.	3i Infotech (Middle East) FZ LLC, UAE
7.	3i Infotech Software Solutions LLC, UAE
8.	3i Infotech (Thailand) Limited, Thailand
9.	Versares Digital Technology Services Private Limited, India
10.	NuRe EdgeTech Private Limited, India
11.	NuRe FutureTech Private Limited, India
12.	NuRe CampusLabs Private Limited, India
13.	3i Infotech Asia Pacific Pte Limited, Singapore
14.	3i Infotech SDN BHD, Malaysia
15.	3i Infotech Saudi Arabia Co. (Foreign Limited)
16.	3i infotech (UK) Limited, UK
17.	3i Infotech (Africa) Limited, Kenya
18.	3i Infotech (South Africa) (Pty) Limited, South Africa
19.	3i Infotech Nigeria Limited, Nigeria
20.	3i Infotech Netherlands B.V., Netherlands
21.	3i Infotech (Canada) INC, Canada
22.	3i Infotech (Cyprus) Limited (formerly known as Black-Barret Holdings Limited), Cyprus
23.	NuRe Digital SDN BHD, Malaysia
24.	NuRe MediaTech Limited, India
25.	NuRe Bharat Network Limited, India
26.	NuRe Infotech Solutions Pte. Limited, Singapore (dissolved w.e.f. 01/09/2025)
	Joint Venture
27.	Process Central Limited, Nigeria

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3i Infotech

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 Nine Months ended December 31, 2025

(Rs. In lakhs, except for per share data)

Particulars	Quarter Ended			Year to Date		Year Ended
	31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
	(Unaudited)	(Unaudited)	(Unaudited) Restated	(Unaudited)	(Unaudited) Restated	(Audited)
I Revenue from Operations	17,214	17,489	18,141	51,758	53,876	72,576
II Other Income	1,100	3,582	1,960	6,835	2,200	2,604
III Total Income (I+II)	18,314	21,071	20,101	58,593	56,076	75,180
IV Expenses						
(a) Employee benefits expense	12,040	12,267	13,597	36,450	41,123	53,241
(b) Cost of third party products and services	3,939	3,702	2,896	11,127	7,599	11,515
(c) Finance costs	82	52	161	269	605	759
(d) Depreciation and amortization expense	532	497	708	1,491	2,143	2,778
(e) Other expenses	1,197	2,049	888	5,018	4,074	5,726
Total Expenses (IV)	17,790	18,567	18,250	54,355	55,544	74,019
V Profit / (Loss) before Exceptional Items and Tax (III-IV)	524	2,504	1,851	4,238	532	1,161
VI Exceptional Items (Loss)	(341)	-	-	(341)	-	-
VII Profit / (Loss) before Tax (V+VI)	183	2,504	1,851	3,897	532	1,161
VIII Tax expense	(26)	684	125	1,113	687	(1,374)
IX Profit / (Loss) for the period (VII-VIII)	209	1,820	1,726	2,784	(155)	2,535
X Other Comprehensive Income						
A. (i) Other Comprehensive income not to be reclassified to profit and loss	(154)	141	92	(12)	272	4
(ii) Income tax relating to items that will not be reclassified to profit and loss.	32	(12)	(9)	18	(27)	(4)
B. (i) Other Comprehensive income will be reclassified to profit and loss	(536)	(1,747)	(1,705)	(1,708)	(1,341)	(1,335)
(ii) Income tax relating to items that will be reclassified to profit and loss.	-	-	-	-	-	-
XI Total Comprehensive Income for the period (IX+X)	(449)	202	104	1,082	(1,251)	1,200
Profit for the year attributable to:						
Equity holders of the parent	214	1,843	1,726	2,819	(155)	2,535
Non-controlling interests	(5)	(23)	-	(35)	-	-
Other comprehensive income for the year attributable to:						
Equity holders of the parent	(658)	(1,618)	(1,622)	(1,702)	(1,096)	(1,335)
Non-controlling interests	-	-	-	-	-	-
Total comprehensive income for the year attributable to:						
Equity holders of the parent	(444)	225	104	1,117	(1,251)	1,200
Non-controlling interests	(5)	(23)	-	(35)	-	-
XII Paid-up equity share capital (Face value of Rs.10 per share)	20,740	16,969	16,955	20,740	16,955	16,963
XIII Other Equity (Excluding Revaluation Reserve)						3,897
XIV Earnings per equity share (Rs.)*						
Basic EPS	0.10	1.03	0.98	1.50	(0.09)	1.44
Diluted EPS	0.10	1.03	0.98	1.50	(0.09)	1.43

*Basic and diluted earnings / (loss) per share for all the previous periods / year have been retrospectively adjusted for the bonus element in respect of the Rights Issue made during the quarter ended December 31, 2025 (refer note 6). Earnings per equity share for the quarter and nine months ended are not annualised.
See accompanying notes to the consolidated financial results.



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Notes to the financial results

1. Unaudited Consolidated Segment Information for the Quarter and Nine Months ended December 31, 2025

(Rupees in Lakhs)

Particulars	Quarter Ended			Year to Date		Year Ended
	31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
	(Unaudited)	(Unaudited)	(Unaudited) Restated	(Unaudited)	(Unaudited) Restated	(Audited)
1 Segment Revenue						
AAA	12,123	12,301	12,316	36,145	35,193	48,298
IS	3,476	3,460	3,743	10,491	11,455	15,068
BPS	1,547	1,682	2,071	4,976	7,184	9,150
OTHERS	68	46	11	146	44	60
Total Net Sales/Income From Operations	17,214	17,489	18,141	51,758	53,876	72,576
2 Segment Results (Gross Profit)						
AAA	1,259	1,682	1,458	3,953	4,499	6,365
IS	235	511	383	1,301	903	1,563
BPS	87	279	353	679	1,287	1,589
OTHERS	(172)	(326)	(502)	(910)	(1,653)	(2,467)
Total	1,409	2,146	1,692	5,023	5,036	7,050
Less:						
(i) Finance cost	82	52	161	269	605	759
(ii) Unallocable expenditure net of unallocable income	803	(410)	(320)	516	3,899	5,130
(iii) Exceptional items	341	-	-	341	-	-
Total Profit Before Tax	183	2,504	1,851	3,897	532	1,161

The 3i Infotech group executive management examines the group performance on basis of its business units and has identified Application, Automation, Analytics (AAA), Infrastructure Services (IS), Business Process Services (BPS) as primary segments, OTHERS include Digital Media. The segment results have been arrived at before allocating certain expenses which are un-allocable in nature and are disclosed separately.

Unallocable expenditure net of unallocable income includes unallocated overheads, foreign exchange gain/(loss) (net), Other income, Depreciation and amortization expense.

Assets and liabilities used in the Company's business are not identified to any of the reportable segment, as these are used interchangeably between segments. The Management believes that it is not practicable to provide segment disclosure relating to total assets and liabilities since a meaningful segregation of the available data is onerous.



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Notes to the financial results

- 2 The consolidated financial results for the quarter and nine months ended December 31, 2025 have been extracted from the unaudited consolidated financial statements prepared in accordance with the Indian Accounting Standards (Ind-AS) 34 'Interim Financial Reporting' as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter and other accounting principles generally accepted in India. These consolidated financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on February 13, 2026.
- 3 The Company has consolidated financial results as per Indian Accounting Standard 110 "Consolidated Financial Statements".
- 4 During the quarter ended December 31, 2025 upon exercise of stock options under Employee Stock Option Scheme 2018, the Company has allotted in aggregate 1,360 (One thousand Three Hundred and Sixty) equity shares to its eligible employees.
- 5 As required under Ind AS 115 "Revenue from Contracts with Customers", unbilled revenue is accounted on estimate basis in respect of contracts where the contractual right to consideration is based on completion of contractual milestones as confirmed by the technical team and subsequently billed to customers based on their acceptance.
- 6 During the quarter ended December 31, 2025, the Company has allotted 3,77,08,165 fully paid-up equity shares of face value of Rs.10 each, at an issue price of Rs. 17 per share to the eligible applicants under the rights issue, as decided by the Rights Issue Committee of the Board. These Rights Issue Equity Shares shall rank pari passu with the existing equity shares. Pursuant to the said allotment, the paid-up equity share capital of the Company has increased from INR 169.69 crores to INR 207.39 crores comprising 20,73,94,907 fully paid-up equity shares of Rs. 10 each.
- 7 On November 21, 2025, the Government of India notified four Labour Codes, effective immediately, replacing the existing 29 labour laws. In accordance with Ind AS 19 - Employee benefits, changes to employee benefit plans arising from legislative amendments are treated as plan amendments, requiring immediate recognition of past service cost in the Statement of Profit and Loss. This approach is consistent with the guidance issued by the Institute of Chartered Accountants of India.

Considering the materiality of the impact, its regulatory driven and non-recurring nature, the Company has presented the consolidation level impact amounting INR 3.41 crores under 'exceptional item' in the Consolidated Financial Results for the quarter and nine months ended December 31, 2025.

The Company will continue to monitor further developments including the finalization of the central and state rules under the New Labour Codes, which are yet to be notified and shall evaluate and give effect to any consequential accounting adjustments, if any arising therefrom in future periods, as and when required.
- 8 Other income for the nine months ended December 31, 2025 includes an amount of INR 39.66 crores (equivalent to USD 4.41 millions) respectively received by 3i Infotech Inc., USA, a material subsidiary of the Company, pursuant to a refund from the Internal Revenue Service (IRS), Department of Treasury, USA, under the "Employee Retention Tax Credit (ERTC)" scheme.
- 9 Post the sale of product business carve-out from the Company in 2021, the new management had appointed various consultants and advisers to evaluate all long outstanding matters. Thereafter, based on the recommendations of new management, in September 2022, the Board had set up a Legacy Committee as a Sub - Committee of the Audit Committee, to evaluate and address all long outstanding matters. In the absence of sufficient supporting documents, the Company tried reaching across its former directors/Key Managerial Personnel (KMP). Due to unavailability of information, the necessary provision is recognized in the financial statements. Further, in its Board meeting held on January 31, 2024, the Board of the Company decided to initiate Forensic Audit with respect to the aforesaid legacy matters and the Board of the Company has engaged external consultants, who has submitted the final report, which has been reviewed, approved, and accepted by the Board in their meeting held on January 29, 2025.
As per the findings and observations in the final report, there are no further implications or adverse financial impact on the Company.
- 10 In September 2022, the Board had constituted a Legacy Committee under the Audit Committee of the Board to examine historical non-compliances and transactions which lack clarity. One of the transactions pertaining to the historical transaction was divestment of 100% stake in eMudhra Consumer Services Limited (formerly known as 3i Infotech Consumer Services Limited) via a Share Purchase Agreement dated December 30, 2010 and the redemption of the preference shares issued by eMudhra on June 16, 2008.

Based on the initial internal review of the transaction, subsequently, at the Board Meeting held on January 31, 2024, the Board approved the initiation of a forensic audit in respect of the legacy matters by M/s. Shridhar and Associate (Chartered Accountant). The forensic audit report was concluded and accepted by the Board on January 29, 2025. Post the audit, Company also engaged M/s. Crawford Bayley & Co. as legal consultants to assess the legal remedies based on the findings of the forensic auditors.

Thereafter, the Company constituted a High Power Committee (HPC) comprising of Dr. Justice Satish Chandra (Former Judge of Allahabad High Court), Mr. B. N. Sahoo (Former Executive Director of SEBI), and Dr. Reeta Vasishtha (Former Law Secretary, Ministry of Law and Justice), to examine both the forensic audit report and the legal opinion. The HPC submitted its recommendations on November 5, 2025.

The HPC concluded that Mr. V. Srinivasan (then MD & CEO of 3i Infotech) and Mr. Ravi Jagannathan (then MD of 3i Consumer) had prima facie committed multiple criminal offences under the Indian Penal Code (IPC). The company has filed a complaint with the Additional Commissioner of Police, Economic Offences Wing, Navi Mumbai Police Commissionerate on February 3, 2026, which is presently under investigation. Also, a complaint on similar grounds has been filed with SEBI on February 12, 2026.
- 11 Pursuant to the reinstatement of receivables related to the sale of IPR at prevailing exchange rates, the impact of resultant foreign exchange loss of INR 23.34 crores and INR 29.31 crores for the quarter and nine months period ended December 31, 2024 respectively was given in the Consolidated Financial Results.
- 12 The Group has applied its material accounting policies in the preparation of these financial results consistent with those followed in the annual audited consolidated financial statements for the year ended March 31, 2025.
- 13 The Statutory Auditors of the Company have conducted a limited review of the consolidated financial results for the quarter and nine months period ended December 31, 2025 pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and have expressed qualified conclusion in their review report.
- 14 Figures for the previous periods have been regrouped / rearranged / reclassified wherever necessary to make them comparable with those of current period.
- 15 The results for the quarter ended December 31, 2025 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.3iinfotech.com).
- 16 The disclosure in respect of standalone financials are as under:

(Rupees in Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Net Sales/Income from Operations	7,961	8,470	8,575	24,983	26,492	36,462
Profit / (Loss) before unwinding of discount under Ind AS 109 & Tax	461	348	633	949	(336)	1,895
Profit / (Loss) before exceptional items and tax	461	348	1,364	949	1,816	4,725
Profit / (Loss) before tax	221	348	1,364	709	1,816	4,725
Profit / (Loss) for the period	221	348	1,364	709	1,816	6,265
Total comprehensive income for the period	191	442	1,422	766	1,990	6,244

By order of the Board
for 3i Infotech Limited

**UTTAM PRAKASH
AGARWAL**

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CA. Uttam Prakash Agarwal
Non-Executive Chairman and Independent Director

Navi Mumbai
February 13, 2026



C K S P A N D C O L L P

Chartered Accountants

(A Member Firm of 'C K S P & AFFILIATES')

Regd. Off. : A-312, 3rd Floor, Royal Sands C.H.S.L., Shashtri Nagar, Andheri West,
Mumbai – 400 053, Maharashtra, India. Email: contact@cksp LLP.com Website : www.cksp LLP.com

Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results of 3i Infotech Limited for the quarter and nine months ended 31/12/2025, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
3i Infotech Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of 3i Infotech Limited (the 'Company') for the quarter and nine months ended 31/12/2025 (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 (the 'Listing Regulations'). We have initialled the Statement for identification purpose only.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in its meeting held on 13/02/2026, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards ('Ind AS') 34 - 'Interim Financial Reporting' prescribed under section 133 of the Companies Act, 2013 (the 'Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express 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 ('ICAI'). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review is limited primarily to inquiries of the Company persons responsible for financial and accounting matters and analytical procedures 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 and procedure performed 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 recognition and measurement principles laid down in the aforesaid Ind AS prescribed under Section 133 of the Act, 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 Regulation 33 of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

C K S P AND CO LLP

Chartered Accountants

(A Member Firm of 'C K S P & AFFILIATES')

Regd. Off. : A-312, 3rd Floor, Royal Sands C.H.S.L., Shashtri Nagar, Andheri West,
Mumbai – 400 053, Maharashtra, India. Email: contact@ckspllp.com Website : www.ckspllp.com

Emphasis of Matter:

5. We draw attention to Note 9 to the Statement regarding all long outstanding matters. The Board constituted the High-Powered Committee to examine both the forensic audit report and the legal opinion. Basis recommendation of the High-Powered Committee, the Company has filed a complaint with the Additional Commissioner of Police, Economic Offence Wing, Navi Mumbai Police Commissionerate, which is presently under investigation. As represented by the Company's management, there is no further adverse financial impact on the Statement. Our conclusion on the Statement is not modified in respect of this matter.

For C K S P AND CO LLP

Chartered Accountants

FRN - 131228W/W100044

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Dhananajay Jaiswal

Partner

M. No. 187686

UDIN - 26187686HANWCH8251

Place: Navi Mumbai

Date: 13/02/2026

STANDALONE



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 Standalone Financial Results for the Quarter and Nine Months ended December 31, 2025

(Rs. in lakhs, except for per share data)

	Particulars	Quarter Ended			Year to Date		Year Ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	7,961	8,470	8,575	24,983	26,492	36,462
II	Other Income (excluding unwinding of discount under Ind AS 109 on Fair Valuation of Investment in Preference Shares)	1,009	1,633	1,657	3,217	3,281	4,113
III	Total Income (I+II)	8,970	10,103	10,232	28,200	29,773	40,575
IV	Expenses						
(a)	Employee benefits expense	4,948	5,044	4,824	14,949	15,153	19,570
(b)	Cost of third party products and services	2,228	2,727	3,218	7,623	9,993	12,650
(c)	Finance costs	94	91	184	349	593	667
(d)	Depreciation and amortization expense	449	409	613	1,259	1,870	2,439
(e)	Other expenses	790	1,484	760	3,071	2,500	3,354
	Total Expenses (IV)	8,509	9,755	9,599	27,251	30,109	38,680
V	Profit / (Loss) before Unwinding of discount under Ind AS 109 on fair valuation of preference shares and Tax (III-IV)	461	348	633	949	(336)	1,895
VI	Unwinding of discount under Ind AS 109 on fair valuation of preference shares	-	-	731	-	2,152	2,830
VII	Profit / (Loss) before Exceptional Items and Tax (V+VI)	461	348	1,364	949	1,816	4,725
VIII	Exceptional Items (Loss)	(240)	-	-	(240)	-	-
IX	Profit / (Loss) before Tax (VII+VIII)	221	348	1,364	709	1,816	4,725
X	Tax expense	-	-	-	-	-	(1,540)
XI	Profit / (Loss) for the period (IX-X)	221	348	1,364	709	1,816	6,265
XII	Other Comprehensive Income						
	A. (i) Other Comprehensive income not to be reclassified to profit and loss	(30)	94	58	57	174	(21)
	(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.	-	-	-	-	-	-
XIII	Total Comprehensive income for the period (XI+XII)	191	442	1,422	766	1,990	6,244
XIV	Paid-up equity share capital (Face value of Rs.10 per share)	20,740	16,969	16,955	20,740	16,955	16,963
XV	Other Equity (Excluding Revaluation Reserve)						(11,679)
XVI	Earnings per equity share (Rs.)*						
	Basic EPS	0.11	0.20	0.77	0.38	1.03	3.56
	Diluted EPS	0.11	0.20	0.77	0.38	1.03	3.54
	*Basic and diluted earnings / (loss) per share for all the previous periods / year have been retrospectively adjusted for the bonus element in respect of the Rights Issue made during the quarter ended December 31, 2025 (refer note 6). Earnings per equity share for the quarter and nine months ended are not annualised. See accompanying notes to the standalone financial results.						



STANDALONE

Notes to the financial results

- 1 The standalone financial results for the quarter and nine months ended December 31, 2025 have been extracted from the unaudited standalone financial statements prepared in accordance with the Indian Accounting Standards (Ind-AS) 34 'Interim Financial Reporting' as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter. These standalone financial results have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on February 13, 2026.
- 2 Other income for the quarter and nine months includes interest income on fixed deposits and loans to related parties, sundry balances written back, gain on disposal of property, plant and equipment, foreign exchange gain (net) and miscellaneous income.
- 3 During the quarter ended December 31, 2025 upon exercise of stock options under Employee Stock Option Scheme 2018, the Company has allotted in aggregate 1,360 (One thousand Three Hundred and Sixty) equity shares to its eligible employees.
- 4 As required under Ind AS 115 "Revenue from Contracts with Customers", unbilled revenue is accounted on estimate basis in respect of contracts where the contractual right to consideration is based on completion of contractual milestones as confirmed by the technical team and subsequently billed to customers based on their acceptance.
- 5 The segment information, pursuant to the requirement of Ind AS 108 "Operating Segments", is given as a part of the consolidated financial results.
- 6 During the quarter ended December 31, 2025, the Company has allotted 3,77,08,165 fully paid-up equity shares of face value of Rs.10 each, at an issue price of Rs. 17 per share to the eligible applicants under the rights issue, as decided by the Rights Issue Committee of the Board. These Rights Issue Equity Shares shall rank pari passu with the existing equity shares. Pursuant to the said allotment, the paid-up equity share capital of the Company has increased from INR 169.69 crores to INR 207.39 crores comprising 20,73,94,907 fully paid-up equity shares of Rs. 10 each.
- 7 On November 21, 2025, the Government of India notified four Labour Codes, effective immediately, replacing the existing 29 labour laws. In accordance with Ind AS 19 - Employee benefits, changes to employee benefit plans arising from legislative amendments are treated as plan amendments, requiring immediate recognition of past service cost in the Statement of Profit and Loss. This approach is consistent with the guidance issued by the Institute of Chartered Accountants of India.

Considering the materiality of the impact, its regulatory driven and non-recurring nature, the Company has presented the additional impact amounting INR 2.40 crores under 'exceptional item' in the Standalone Financial Results for the quarter and nine months ended December 31, 2025.

The Company will continue to monitor further developments including the finalization of the central and state rules under the New Labour Codes, which are yet to be notified and shall evaluate and give effect to any consequential accounting adjustments, if any arising therefrom in future periods, as and when required.

- 8 Post the sale of product business carve-out from the Company in 2021, the new management had appointed various consultants and advisers to evaluate all long outstanding matters. Thereafter, based on the recommendations of new management, in September 2022, the Board had set up a Legacy Committee as a Sub - Committee of the Audit Committee, to evaluate and address all long outstanding matters occurred during the tenure of erstwhile Board of directors / management. In the absence of sufficient supporting documents, the Company tried reaching across its former directors/Key Managerial Personnel (KMP). Due to unavailability of information, the necessary provision is recognized in the financial statements.

These inter-company issues, their current status and its accounting impact is explained below.

A. The Company has an outstanding liability payable towards purchase of Intellectual Property Rights (IPR), since 2012 to its foreign branch in Dubai/3i Infotech (Middle East) FZ LLC amounting to INR 1,06,638.84 Lakhs. The liability towards purchase of IPR was not settled by the Company within the time limit prescribed under FEMA Regulations and the Company had approached Reserve Bank of India (RBI) in 2013 through authorized dealer to extend the timeline for repayment of the aforesaid liability till March 31, 2017.

Not being able to settle the liability even by 2017, the Company had thereafter made an application to the Reserve Bank of India (RBI), through its authorized dealer vide letter dated March 05, 2019 and subsequently on October 23, 2020, to set - off of the liability/ payables to foreign branch in Dubai/ 3i Infotech (Middle East) FZ LLC of INR 1,06,638.84 Lakhs against its trade receivables then due from 3i Infotech Inc, 3i Saudi Arabia and 3i Africa of INR 39,233.00 Lakhs, INR 11,347.00 Lakhs and INR 3,046.00 Lakhs respectively. The Company has not received the RBI approval till reporting date.

B. The Company is carrying certain long outstanding receivables from various foreign subsidiaries (including shown above) amounting to INR 43,970.12 Lakhs as at December 31, 2025. Considering the current market scenario and low operations in many of the subsidiaries, and even though the Company has a net payable position with respect to the receivables and payables balances of its subsidiaries, the Company recognized a loss allowance amounting to INR 33,569.50 Lakhs till December 31, 2025 on a conservative and prudent basis. The net balance outstanding from subsidiaries (net off provisions) is INR 10,400.62 Lakhs as at December 31, 2025.

C. The Company had made investments in Equity and Redeemable Convertible Preference Shares of 3i Infotech Holdings Private Limited in Mauritius between 2006-07 to 2011-12. The Company has recognized a provision for diminution in value of investments of INR 89,169.85 Lakhs till December 31, 2025. The net outstanding balance of investment in this subsidiary is INR 86,179.02 Lakhs.

The Company had not been able to meet its obligation of payment of INR 1,06,638.84 Lakhs to its foreign branch in Dubai/3i Infotech (Middle East) FZ LLC, consequently leading to a cascading effect of 3i Infotech FZ LLC not being able to payback amount due to 3i Infotech Inc. and 3i Infotech Holdings Pvt Ltd in Mauritius. Further, it has had a cascading effect of 3i Infotech Inc. not being able to redeem the preference shares issued by it to 3i Infotech Holdings Pvt Ltd. In view of the non-realization of the preference shares in 3i Infotech Inc and the loan to 3i Infotech (Middle East) FZ LLC, 3i Infotech Holdings Pvt Ltd has not been able to redeem the preference shares of 3i Infotech Limited. Thus, effectively non-payment of the obligation of INR 1,06,638.84 Lakhs by the Company to its foreign branch in Dubai/3i Infotech (Middle East) FZ LLC has led to the non-realization of the preference shares invested in by the Company.

There is no major change in the quantum of investments/receivables and payables from/to these subsidiaries since 2012. It has always been the intention to settle the receivables and payables on a net basis, subject to the legal and the regulatory approvals. The Company has made impairment provisions against receivables and investments on a prudent and conservative basis in view of the delay in obtaining the legal and regulatory approvals. As and when such approvals are received in future, the estimate of the recoverable amounts will be suitably revised.

Further, in its board meeting held on January 31, 2024, the Board of the Company decided to initiate Forensic Audit with respect to the aforesaid legacy matters and the Board of the Company has engaged external consultants, who has submitted the final report, which has been reviewed, approved, and accepted by the Board in their meeting held on January 29, 2025.

As per the findings and observations in the final report, there are no further implications or adverse financial impact on the Company.

- 9 In September 2022, the Board had constituted a Legacy Committee under the Audit Committee of the Board to examine historical non-compliances and transactions which lack clarity. One of the transactions pertaining to the historical transaction was divestment of 100% stake in eMudhra Consumer Services Limited (formerly known as 3i Infotech Consumer Services Limited) via a Share Purchase Agreement dated December 30, 2010 and the redemption of the preference shares issued by eMudhra on June 16, 2008.

Based on the initial internal review of the transaction, subsequently, at the Board Meeting held on January 31, 2024, the Board approved the initiation of a forensic audit in respect of the legacy matters by M/s. Shridhar and Associates (Chartered Accountant). The forensic audit report was concluded and accepted by the Board on January 29, 2025. Post the audit, Company also engaged M/s. Crawford Bayley & Co. as legal consultants to assess the legal remedies based on the findings of the forensic auditors.

Thereafter, the Company constituted a High Power Committee (HPC) comprising of Dr. Justice Satish Chandra (Former Judge of Allahabad High Court), Mr. B. N. Sahoo (Former Executive Director of SEBI), and Dr. Reeta Vasishtha (Former Law Secretary, Ministry of Law and Justice), to examine both the forensic audit report and the legal opinion. The HPC submitted its recommendations on November 5, 2025.

The HPC concluded that Mr. V. Srinivasan (then MD & CEO of 3i Infotech) and Mr. Ravi Jagannathan (then MD of 3i Consumer) had prima facie committed multiple criminal offences under the Indian Penal Code (IPC). The company has filed a complaint with the Additional Commissioner of Police, Economic Offences Wing, Navi Mumbai Police Commissionerate on February 3, 2026, which is presently under investigation. Also, a complaint on similar grounds has been filed with SEBI on February 12, 2026.

- 10 Material accounting policies in preparation of these standalone financial results are consistent with those followed in the annual audited financial statements for the year ended March 31, 2025.
- 11 The Statutory Auditors of the Company have conducted a limited review of the standalone financial results for the quarter and nine months ended December 31, 2025 pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and have expressed unmodified conclusion in their review report.
- 12 Figures for the previous periods have been regrouped / rearranged / reclassified wherever necessary to make them comparable with those of current period.
- 13 The results for the quarter ended December 31, 2025 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

**UTTAM PRAKASH
AGARWAL**

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CA. Uttam Prakash Agarwal
Non-Executive Chairman and Independent Director

Navi Mumbai
February 13, 2026



Annexure

Particulars	Details
Name	Mr. Avtar Singh Monga (DIN: 00418477)
Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise; re-appointment;	Re-appointment of Mr. Avtar Singh Monga as a Non-executive Independent Director of the Company for a second term of five consecutive years, subject to approval of shareholders of the Company.
Date of re-appointment and term of re-appointment	April 1, 2026 Term: 5 years
Brief profile (in case of appointment)	Mr. Avtar Singh Monga is a Banking & Financial Services Industry veteran with over 38 years of proven track record building global enterprises at the leadership positions both for India as well as Global level. He has spent 26 years with the Bank of America, first 16 years as part of their India business and later 10 years establishing and scaling their Global Delivery Centres of Expertise as its Managing Director. He has also been part of GE Capital India where he spearheaded SBI Card JV as well as Transport Financial Services as CEO. He has been Chief Operating Officer and Head of Retail Banking with IDFC Bank and was instrumental in launching the bank and building it as a key player in the fintech space.
Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

3i Infotech Ltd.

CIN: L67120MH1993PLC074411

Tower # 5, 3rd Floors, Tower # 6, 6th Floors,
International Infotech Park, Vashi, Navi Mumbai 400 703

Email : marketing@3i-infotech.com

022-71789600

www.3i-infotech.com