

August 13, 2025

BSE Limited
Corporate Relationship Department,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400 001
Scrip Code: 540735

National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No C/1,
G Block, Bandra-Kurla Complex,
Bandra (East), Mumbai - 400 051
Symbol: IRIS

Dear Sir / Madam,

Sub: Outcome of meeting of Board of Directors of the Company held on Wednesday, August 13, 2025.

Pursuant to Regulations 30, 42 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform you that the Board of Directors of the Company, at its meeting held on Wednesday, August 13, 2025, has inter alia considered and approved the following matters:

1. Approval of Un-audited Financial Results

The Board approved the Un-audited Standalone and Consolidated Financial Results for the quarter ended June 30, 2025, and took on record the Limited Review Reports issued by M/s. KKC & Associates LLP, Chartered Accountants. (Enclosed as Annexure I)

2. Appointment of Mr. Vineet Kandoi as Chief Financial Officer (CFO)

The Board approved the appointment of Mr. Vineet Kandoi as the Chief Financial Officer (CFO) and Key Managerial Personnel (KMP) of the Company, effective August 14, 2025, pursuant to Section 203 of the Companies Act, 2013 and applicable SEBI LODR Regulations.

Mr. Vineet Kandoi is currently serving as Financial Controller. He is a Fellow Chartered Accountant and an alumnus of IIM Ahmedabad, with over 15 years of experience in financial reporting, accounting, treasury, compliance, and business finance. (Disclosure enclosed as Annexure II)

3. Convening of 25th Annual General Meeting (AGM)

The Board approved convening the 25th AGM of the Company on Tuesday, September 23, 2025, through Video Conferencing (VC) / Other Audio Visual Means (OAVM), in compliance with the Companies Act, 2013 and applicable circulars issued by the Ministry of Corporate Affairs (MCA) and SEBI.

The Notice of AGM and the Annual Report for the financial year ended March 31, 2025 will be submitted to the stock exchanges and made available to shareholders in due course.

IRIS Business Services Limited

Tower 2 3rd Floor International Infotech Park Vashi Navi Mumbai 400703 Maharashtra India

Tel: 022 6723 1000 | Email: cs@irisbusiness.com | www.irisbusiness.com

CIN L72900MH2000PLC128943 | GSTIN 27AAACI9260R1ZV

4. Book Closure and E-voting Details

The Register of Members and Share Transfer Books of the Company will remain closed from Wednesday, September 17, 2025 to Tuesday, September 23, 2025 (both days inclusive) for the purpose of AGM and e-voting.

Symbol	Stock Exchange	Type of Security	Book Closure	Purpose
IRIS	NSE	Equity	September 17 2025 – September 23 2025	25th AGM and E-voting
540735	BSE			

The Company has fixed Wednesday, September 17, 2025 as the cut-off date for the purpose of remote e-voting and e-voting during the AGM, to determine the eligibility of shareholders to vote electronically.

The meeting of the Board of Directors commenced at 12:30 (IST) and concluded at 14:40 (IST).

Kindly take the above on record.

Thanking you,

Yours faithfully,

For IRIS Business Services Limited

Santosh Sharma
Company Secretary & Compliance Officer
(ICSI Membership No. ACS 35139)

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CIN L72900MH2000PLC128943 | GSTIN 27AAACI9260R1ZV

Independent Auditor's Limited Review Report on unaudited consolidated financial results for the quarter ended 30 June 2025 of IRIS Business Services Limited under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors of
IRIS Business Services Limited.

Introduction

1. We have reviewed the accompanying statement of unaudited consolidated financial results of IRIS Business Services Limited (the 'Parent') and its subsidiaries (the Parent and its subsidiaries together referred to as the 'Group') for the quarter ended 30 June 2025 (the 'Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').
2. 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 ('Ind AS') 34 'Interim Financial Reporting' prescribed under section 133 of the Companies Act, 2013, as amended (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.

Scope of 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 (the 'ICAI'). 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.

We also performed procedures in accordance with the circular Issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the financial result of the following entities:

Name of the entity	Relationship
IRIS Business Services Limited	Parent
IRIS Business Services (Asia) Pte. Ltd	Wholly Owned Subsidiary
Atanou S.R.L.	Wholly Owned Subsidiary
IRIS RegTech Sdn. Bhd.	Wholly Owned Subsidiary
IRIS Logix Solutions Private Limited	Subsidiary
IRIS Business Services, LLC	Subsidiary

Conclusion

5. Based on our review conducted and procedures 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 the recognition and measurement principles laid down in the aforesaid Ind AS 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.



kkc & associates llp

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

Emphasis of Matter

6. Attention is drawn to Note No. (d) and (e) of the Statement, which describes that the financial information of IRIS Business Services LLC (the 'Subsidiary') is prepared on going concern basis despite the liabilities thereof exceeding the total assets as at the reporting date, having regards to business plans of the Subsidiary, and continued financial support from the Parent.
7. Attention is drawn to note (g) of the Statement, which describes the details of a definitive agreement entered by the Holding Company with Sovos Compliance Limited, United Kingdom ('Sovos'), for the sale and transfer of the group's GST Application Service Provider ('GST ASP') Business, along with sale of 100% equity stake in its Subsidiary, IRIS Logix Solutions Private Limited.

Our conclusion on the Statement is not modified in respect of the above matters.

Other Matters

8. Attention is drawn to the fact that the figures for the quarter ended 31 March 2025 as reported in this Statement is the balancing figure between audited figure in respect of the full previous financial year and the published unaudited year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.
9. The Statement includes the financial information of two Subsidiaries which have not been reviewed by its auditors, whose financial information reflects total revenue of Rs. 121.97 Lakhs, total net profit after tax of Rs. 3.82 Lakhs and total comprehensive income of Rs. 10.90 Lakhs for the quarter ended 30 June 2025, as considered in the Statement. According to the information and explanations given to us by the Management, this financial information is not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matters.

For **KKC & Associates LLP**

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

Firm Registration Number: 105146W/W1C0621

Singh

Socrej Kombaht

Partner

ICAI Membership No.: 164366

UDIN: 25164366BMNUOK3935



Place: Navi Mumbai

Date: 13 August 2025

IRIS BUSINESS SERVICES LIMITED
Corporate Identity Number: L72900MH2000PLC128943
Registered Office: T-231 Tower 2 3rd Floor, International InfoTech Park, Vashi, Navi Mumbai-400703, Maharashtra, India.
Website: www.irisbusiness.com | Tel: +91 22 67301000 | Email: cs@irisbusiness.com

Statement of unaudited Consolidated Financial Results for the quarter ended June 30, 2025

(₹ in Lakhs, except per share data and per equity data)

Particulars	Three months ended		Year ended	
	30 June 2025 (Unaudited)	31 March 2025 (Audited) Refer Note (f)	30 June 2024 (Unaudited)	31 March 2025 (Audited)
I Revenue				
Revenue from operations	2,985.89	3,464.14	2,764.77	12,596.78
Other income	120.12	83.13	52.85	253.88
Total income	3,106.01	3,547.27	2,817.62	12,850.66
II Expenses				
Employee benefits expense	1,729.52	1,737.23	1,348.21	6,208.00
Finance costs	15.78	20.45	18.22	78.93
Depreciation and amortization expense	72.84	67.81	47.38	219.95
Other expenses	1,255.48	1,224.66	1,041.61	4,488.70
Total expenses	3,073.62	3,050.15	2,455.42	10,995.58
III Profit before tax expenses	32.39	497.12	362.20	1,855.08
IV Tax expense				
Current tax	17.24	172.40	98.75	543.34
Tax Expense for earlier year	-	-	-	-
Deferred tax	(7.28)	36.56	(25.00)	(13.44)
Total tax expense	9.96	208.96	73.75	529.90
V Net Profit / (loss) for the period/year	22.43	288.16	288.45	1,325.18
VI Other comprehensive income				
(A) (i) Items that will not be reclassified to statement of profit and loss (net of taxes)	-	(12.61)	-	(1.91)
(B) (i) Items that will be reclassified subsequently to statement of profit and loss (net of taxes)				
(a) Fair Value Changes on Derivatives Designated as cash flow hedge	(29.05)	(6.90)	(3.32)	(6.56)
(b) Exchange differences on translation of financial results of foreign operations	6.89	1.24	(0.50)	4.46
Total other comprehensive income / (loss) for the period / year	(22.16)	(18.27)	(3.82)	(4.01)
VII Total comprehensive income for the period / year	0.27	269.89	284.63	1,321.17
Net Profit / (Loss) for the period attributable to:				
Equity holders of the parent	17.50	282.01	281.90	1,302.64
Non-controlling interests	4.93	6.15	6.55	22.54
Other comprehensive income (loss) for the period attributable to:				
Equity holders of the parent	(22.25)	(18.30)	(3.81)	(4.06)
Non-controlling interests	0.09	0.03	(0.01)	0.05
Total comprehensive income (loss) for the period attributable to:				
Equity holders of the parent	(4.75)	263.72	278.08	1,298.59
Non-controlling interests	5.02	6.17	6.55	22.58
Paid up Equity Share Capital (Face value: ₹ 10 per share)	2,053.81	2,053.81	1,936.12	2,053.81
Other Equity				5,515.11
Earnings per equity share of ₹ 10 each (^ - not annualised)				
Basic (₹)	0.11^	1.39^	1.49^	6.55
Diluted (₹)	0.11^	1.36^	1.48^	6.43
Refer Accompanying note to the Financial Results				



IRIS BUSINESS SERVICES LIMITED

Corporate Identity Number: L72900MH2000PLC128943

Registered Office: T-231 Tower 2 3rd Floor, International InfoTech Park, Vashi, Navi Mumbai-400703, Maharashtra, India.

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Consolidated Segment wise results for the quarter ended June 30, 2025

(₹ in Lakhs)

Particulars	Three months ended			Year ended
	30 June 2025 (Unaudited)	31 March 2025 (Audited) Refer Note (f)	30 June 2024 (Unaudited)	31 March 2025 (Audited)
1. Segment Revenue				
(a) SupTech	1,621.04	1,668.13	1,365.39	6,149.96
(b) RegTech	762.41	1,148.44	934.08	4,278.04
(c) TaxTech	484.64	518.91	363.95	1,727.87
(d) DataTech	25.52	33.28	24.57	94.71
(e) Others	92.28	95.38	76.78	346.20
Less: Inter Segment Revenue				
Revenue From Operations	2,985.89	3,464.14	2,764.77	12,596.78
2. Segment Results				
(a) SupTech	355.28	353.38	203.63	1,081.49
(b) RegTech	(279.00)	229.71	175.22	970.62
(c) TaxTech	(82.56)	(111.27)	(35.45)	(233.58)
(d) DataTech	(26.20)	0.27	(0.18)	(29.04)
(e) Others	30.26	27.05	28.53	96.41
(f) Unallocated	120.22	83.33	52.85	254.08
Total	118.00	582.47	424.60	2,139.98
Less: i) Finance Costs	15.07	19.83	17.43	74.50
ii) Other Un-allocable Expenditure net off Un-allocable income	70.54	65.52	44.97	210.40
Profit Before Tax	32.39	497.12	362.20	1,855.08

Note:

Assets and liabilities used in the Group's business are not identifiable to any of the reportable segment, as these are used interchangeably between segments.

The management believes that it not practicable to provide segment disclosures relating to total assets and liabilities.



Notes:

- a. The above consolidated financial results for the quarter ended June 30th, 2025 were reviewed and recommended by the Audit committee of the Board and approved by the Board of Directors at its meeting held on August 13th, 2025.
- b. The consolidated financial results include financial results of the following entities:

Sr.No.	Name of the Companies	Relationship
1	IRIS Business Services Limited	Parent
2	IRIS Business Services (Asia) Pte. Ltd	Subsidiary
3	IRIS Logix Solutions Private Limited	Subsidiary
4	IRIS Business Services LLC	Wholly Owned Subsidiary
5	Atanou S.r.l.	Wholly Owned Subsidiary
6	IRIS Regtech Sdn. Bhd.	Wholly Owned Subsidiary

- c. Effective from the second quarter of the previous financial year, based on the "management approach" as defined in Ind-AS 108 - Operating Segments, the Chief Operating Decision Maker will evaluate the Group's performance on four business segments, namely: "SupTech", "RegTech", "TaxTech" and "DataTech".
- d. With respect to our investment in "IRIS Business Services LLC" incorporated in USA (the "Subsidiary") as at June 30th, 2025 the total liabilities exceeded its total assets by ₹ 59.03 lakhs. The Parent company is committed to provide necessary financial support as and when necessary. Considering the future prospect of the Subsidiary and continued support of Parent company, the investment in the Subsidiary is measured at cost.
- e. In the light of the future prospect of the Subsidiary and committed continued support of Parent, financial results of the subsidiary mentioned in point (d) have been prepared on a going concern basis and the same is considered for preparation of consolidated financial results.
- f. Figures for the quarter ended March 31st, 2025 are the balancing figure between audited figures in respect of respective full financial year and published year to date figures up to the third quarter of the respective financial year which were subjected to limited review.
- g. On July 2, 2025, following the approval of the Board of Directors, the Company executed definitive agreements with Sovos Compliance Limited, United Kingdom ("Sovos"), for the sale and transfer of its GST Application Service Provider ("GST ASP") Business, along with a 100% equity stake in its Subsidiary, IRIS Logix Solutions Private Limited ("IRIS Logix"). The aggregate consideration for the transaction was ₹15,124 lakhs. Shareholder approval for the transaction was subsequently obtained at the Extraordinary General Meeting held on July 26, 2025.

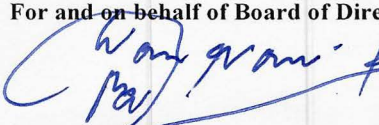
The transaction structure included:

1. Acquisition of the minority stake in IRIS Logix,
2. Sale of a 5% equity stake in IRIS Logix to Sovos,
3. Slump sale of the GST ASP Business to IRIS Logix for ₹14,057 lakhs, funded by Sovos,
4. Transfer of entire balance stake of the Company in IRIS Logix to Sovos. The consideration for sale of 100% equity stake in IRIS Logix (inclusive of 5% stake sale referred at (2) above) aggregates to ₹1,067 lakhs which is subject to any adjustment towards shortfall in net working capital or in net cash in IRIS Logix determined as on the date of completion of sale of 100% equity stake in IRIS Logix.

As the agreement was executed after the reporting date and no binding obligation existed as of June 30, 2025, the transaction qualifies as a non-adjusting event under Ind AS 10. Consequently, no financial impact has been recognised in these results.

- h. Corresponding previous period's figures have been regrouped and reclassified wherever necessary.

For and on behalf of Board of Directors


K Balachandran
Whole Time Director & CEO
DIN: 00080055
Date: August 13th, 2025
Place: Navi Mumbai



Independent Auditor's Limited Review Report on unaudited standalone financial results for the quarter ended 30 June 2025 of IRIS Business Services Limited under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors of
IRIS Business Services Limited.

Introduction

1. We have reviewed the accompanying statement of unaudited standalone financial results of IRIS Business Services Limited (the 'Company') for the quarter ended 30 June 2025 (the 'Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard ('Ind AS') 34 'Interim Financial Reporting' specified in section 133 of the Companies Act, 2013, as amended (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.

Scope of 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 (the 'ICAI'). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company's personnel 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.

Conclusion

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 the recognition and measurement principles laid down in the aforesaid Ind AS 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.

Emphasis of Matter

5. Attention is drawn to Note No. (c) of the Statement, which describes that the liabilities of IRIS Business Services LLC (the 'Subsidiary') exceeds the total assets as at the reporting date. Pursuant to the business plans of the Subsidiary and the continued financial support from the Company, the investment in Subsidiary is measured at cost.
6. Attention is drawn to Note No. (e) of the Statement, which describes the details of a definitive agreement entered by the Company with Sovos Compliance Limited, United Kingdom ('Sovos'), for the sale and transfer of its GST Application Service Provider ('GST ASP') Business, along with sale of 100% equity stake in its Subsidiary, IRIS Logix Solutions Private Limited.

Our conclusion on the Statement is not modified in respect of the above matters.



kkc & associates llp

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

Other Matters

7. Attention is drawn to the fact that the figures for the quarter ended 31 March 2025 as reported in this Statement is the balancing figure between audited figure in respect of the full previous financial year and the published unaudited year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

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

For **KKC & Associates LLP**

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

Firm Registration Number: 105146W/W100621

Singh

Soorej Kombaht

Partner

ICAI Membership No.: 164366

UDIN: 25164366BMNUOJ9815



Place: Navi Mumbai

Date: 13 August 2025

IRIS BUSINESS SERVICES LIMITED

Corporate Identity Number: L72900MH2000PLC128943

Registered Office: T-231 Tower 2 3rd Floor, International InfoTech Park, Vashi, Navi Mumbai-400703, Maharashtra, India.

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Statement of unaudited Standalone Financial Results for the quarter ended June 30, 2025

(₹ in Lakhs, except per share data and per equity data)

Particulars	Three months ended			Year ended
	30 June 2025 (Unaudited)	31 March 2025 (Audited) Refer Note (d)	30 June 2024 (Unaudited)	31 March 2025 (Audited)
I Revenue				
Revenue from operations	2,817.13	3,287.61	2,595.18	11,955.49
Other income	116.56	79.52	50.90	240.44
Total income	2,933.69	3,367.13	2,646.08	12,195.93
II Expenses				
Employee benefits expense	1,669.00	1,670.77	1,292.30	5,971.74
Finance costs	15.07	19.83	17.43	74.50
Depreciation and amortization expense	70.54	65.52	44.97	210.40
Other expenses	1,171.18	1,139.77	956.14	4,178.99
Total expenses	2,925.79	2,895.89	2,310.84	10,435.63
III Profit before tax expense	7.90	471.24	335.24	1,760.30
IV Tax expense				
Current tax	4.63	153.00	94.00	510.00
Deferred tax	-	50.00	(25.00)	-
Total tax expense	4.63	203.00	69.00	510.00
V Net Profit for the period / year	3.27	268.24	266.24	1,250.30
VI Other comprehensive income				
(A) (i) Items that will not be reclassified to statement of profit and loss (net of taxes)				
(a) Remeasurements of the net defined benefit (liability) / asset	-	(12.61)	-	(1.91)
(B) (i) Items that will be reclassified subsequently to statement of profit and loss (net of taxes)				
(a) Fair Value Changes on Derivatives Designated as cash flow hedge	(29.05)	(6.90)	(3.32)	(6.56)
Total other comprehensive income / (loss) for the period / year	(29.05)	(19.51)	(3.32)	(8.47)
VII Total comprehensive income / (loss) for the period / year	(25.78)	248.73	262.92	1,241.83
Paid up equity share capital (Face value: ₹ 10 per share)	2,053.81	2,053.81	1,936.12	2,053.81
Other Equity				5,707.95
Earnings per equity share of ₹ 10 each (^ - not annualised)				
Basic (₹)	0.02^	1.32^	1.38^	6.28
Diluted (₹)	0.02^	1.29^	1.36^	6.17
See Accompanying note to the Financial Results				



IRIS BUSINESS SERVICES LIMITED

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Standalone Segment wise results for the quarter ended June 30, 2025

(₹ in Lakhs)

Particulars	Three months ended			Year ended
	30 June 2025 (unaudited)	31 March 2025 (Audited) Refer Note (d)	30 June 2024 (unaudited)	31 March 2025 (Audited)
1. Segment Revenue				
(a) SupTech	1,572.09	1,614.21	1,322.75	5,978.77
(b) RegTech	673.87	1,058.50	830.86	3,922.42
(c) TaxTech	453.37	486.25	340.23	1,613.39
(d) DataTech	25.52	33.28	24.57	94.71
(e) Others	92.28	95.37	76.77	346.20
Less: Inter Segment Revenue	-	-	-	-
Revenue from operations	2,817.13	3,287.61	2,595.18	11,955.49
2. Segment Results				
(a) SupTech	386.49	390.10	251.87	1,226.92
(b) RegTech	(317.55)	185.37	114.23	795.45
(c) TaxTech	(96.05)	(125.72)	(48.89)	(286.16)
(d) DataTech	(26.20)	0.27	(0.18)	(29.04)
(e) Others	30.26	27.05	29.71	97.59
(f) Unallocated	116.56	79.52	50.90	240.44
Total	93.51	556.59	397.64	2,045.20
Less: i) Finance Costs	15.07	19.83	17.43	74.50
ii) Other Un-allocable Expenditure net off Un-allocable income	70.54	65.52	44.97	210.40
Profit Before Tax	7.90	471.24	335.24	1,760.30

Note:

Assets and liabilities used in the Company's business are not identifiable to any of the reportable segment, as these are used interchangeably between segments.

The management believes that it not practicable to provide segment disclosures relating to total assets and liabilities.



Notes:

- a. The above standalone financial results for the quarter ended June 30th, 2025 were reviewed, and recommended by the Audit committee of the Board and approved by the Board of Directors at its meeting held on August 13th, 2025.
- b. Effective from the second quarter of the previous financial year, based on the "management approach" as defined in Ind-AS 108 - Operating Segments, the Chief Operating Decision Maker will evaluate the Group's performance on four business segments, namely: "SupTech", "RegTech", "TaxTech" and "DataTech".
- c. With respect to our investment in "IRIS Business Services LLC" incorporated in USA (the "Subsidiary") as at June 30th, 2025 the total liabilities exceeded its total assets by ₹ 59.03 lakhs. The Company is committed to provide necessary financial support as and when necessary. Considering the future prospect of the Subsidiary and continued support of the Company, the investment in the Subsidiary is measured at cost.
- d. Figures for the quarter ended March 31st, 2025 are the balancing figure between audited figures in respect of respective full financial year and published year to date figures up to the third quarter of the respective financial year which were subjected to limited review.
- e. On July 2, 2025, following the approval of the Board of Directors, the Company executed definitive agreements with Sovos Compliance Limited, United Kingdom ("Sovos"), for the sale and transfer of its GST Application Service Provider ("GST ASP") Business, along with a 100% equity stake in its Subsidiary, IRIS Logix Solutions Private Limited ("IRIS Logix"). The aggregate consideration for the transaction was ₹15,124 lakhs. Shareholder approval for the transaction was subsequently obtained at the Extraordinary General Meeting held on July 26, 2025.

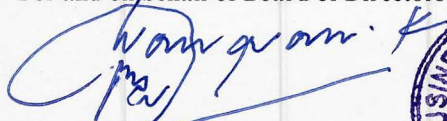
The transaction structure included:

1. Acquisition of the minority stake in IRIS Logix,
2. Sale of a 5% equity stake in IRIS Logix to Sovos,
3. Slump sale of the GST ASP Business to IRIS Logix for ₹14,057 lakhs, funded by Sovos,
4. Transfer of entire balance stake of the Company in IRIS Logix to Sovos. The consideration for sale of 100% equity stake in IRIS Logix (inclusive of 5% stake sale referred at (2) above) aggregates to ₹1,067 lakhs which is subject to any adjustment towards shortfall in net working capital or in net cash in IRIS Logix determined as on the date of completion of sale of 100% equity stake in IRIS Logix.

As the agreement was executed after the reporting date and no binding obligation existed as of June 30, 2025, the transaction qualifies as a non-adjusting event under Ind AS 10. Consequently, no financial impact has been recognised in these results.

- f. Corresponding previous period's figures have been regrouped and reclassified wherever necessary.

For and on behalf of Board of Directors



K Balachandran
Whole Time Director & CEO
DIN: 00080055
Date: August 13th, 2025
Place: Navi Mumbai



Annexure II

THE DETAILS AS REQUIRED AS PER THE SEBI MASTER CIRCULAR NO. SEBI/HO/CFD/POD2/CIR/P/2023/120 DATED JULY 11, 2023.

Particulars	Details
Name	Mr. Vineet Kandoi
Reason for change	Appointment of Mr. Vineet Kandoi as Chief Financial Officer (CFO).
Date of appointment / cessation	Mr. Vineet Kandoi's appointment as CFO wef August 14, 2025
Brief profile (in case of appointment)	Mr. Vineet Kandoi, the Financial Controller of the Company, is a Fellow Chartered Accountant and an alumnus of the Indian Institute of Management (IIM) Ahmedabad. With close to 15 years of rich and varied experience, he has demonstrated exceptional leadership in strategic finance, financial reporting, and FP&A. His expertise spans capital markets, fundraising, and regulatory compliance, underpinned by a strong commitment to financial transparency, operational efficiency, and value-driven decision-making. His appointment is fully compliant with Regulation 26A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
Relationship with other Directors	None

For IRIS Business Services Limited

Santosh Sharma
Company Secretary & Compliance Officer
(ICSI Membership No. ACS 35139)

IRIS Business Services Limited

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