Date: August 11, 2026

To,
The Manager – Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001

Scrip Code: **537985** ISIN: INE463B01036

Sub: Outcome of the Meeting of the Board of Directors held on Tuesday, August 11, 2026, pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 30 read with Schedule III and Regulation 33 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 at its meeting held on Tuesday, August 11, 2026, which commenced at 06:15 P.M. (IST) and concluded at 06:45 P.M. (IST), inter alia, considered and approved the following matters:

1. **Un-Audited Financial Results (Standalone) for the quarter ended June 30, 2026:** Approved the Un-Audited Financial Results of the Company for the quarter ended June 30, 2026, along with the Limited Review Report thereon issued by M/s R. Subramanian & Company LLP, Chartered Accountants (Firm Registration No. 004137S/S200041), the Statutory Auditors of the Company. A copy of the Un-Audited Financial Results together with the Limited Review Report is enclosed as Annexure-A.

2. **Resignation of Secretarial Auditor:** Took on record the resignation of M/s. ASN & Associates, Practising Company Secretaries, Visakhapatnam, from the office of Secretarial Auditor of the Company for the financial year 2025–26, citing their pre-occupation and other professional commitments.

3. **Appointment of Secretarial Auditor:** Approved, on the recommendation of the Audit Committee, the appointment of M/s. R & A Associates, Company Secretaries (Peer Review No. 6659/2025, Certificate of Practice No. 2224 and Firm Registration No. P1994AP011100), as the Secretarial Auditor of the Company to conduct the Secretarial Audit for the financial year 2025–26. The details as required under Regulation 30 read with Schedule III, Part A, and SEBI Circular dated November 11, 2024, are annexed hereto as Annexure-B.

4. **Change in Authorised Signatories – NSDL Issuer Services Portal:** Approved the change in the authorised signatories for the Issuer Services Portal of National Securities Depository Limited (NSDL).

In terms of the Company's Code of Conduct for Prevention of Insider Trading framed under the SEBI (Prohibition of Insider Trading) Regulations, 2015, the trading window for dealing in the securities of the Company, which was closed, shall re-open 48 hours after the aforesaid financial results are made public.

You are requested to take the above information on record.

Thanking you,

Yours faithfully,

For Infronics Systems Limited

Arihant Jain
Digitally signed by Arihant Jain
Date: 2026.08.11 18:47:59 +05'30'

Arihant Jain
Company Secretary & Compliance Officer
Membership No.: A70208

R.SUBRAMANIAN AND COMPANY LLP
CHARTERED ACCOUNTANTS
LLPIN : AAG - 3873 / FRN No. 004137S
GSTIN : 33AAAFR0602F1Z0

Tel : 044-24992261 / 24991347 rs@rscompany.co.in www.rscompany.co.in

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS OF INFRONICS SYSTEMS LIMITED FOR THE QUARTER ENDED JUNE 30, 2026 PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To
The Board of Directors of
Infronics Systems Limited

Disclaimer of Conclusion

We were engaged to review the accompanying Statement of Unaudited Standalone Financial Results of Infronics Systems Limited ("the Company") for the quarter ended June 30, 2026 ("the Statement"), attached herewith, 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").

Because of the significance of the matters described in the Basis for Disclaimer of Conclusion section of our report, we were unable to complete 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.

Accordingly, we do not express a conclusion on the Statement.

Basis for Disclaimer of Conclusion

The Company's customer contracts with Bharat Sanchar Nigam Limited ("BSNL") for providing SMS services to various banks were concluded during the financial year 24-25 and have not been renewed subsequently. Consequently, the Company does not have active revenue-generating business operations as at June 30, 2026.

As more fully described in Note 5 to the Statement, the bank account balances of the Company continue to be subject to debit restrictions / freeze in connection with disputed matters. We were unable to obtain sufficient appropriate information and explanations through our review procedures regarding the nature, legal basis, extent and continuing effect of such restrictions, the extent to which the related bank balances are presently available for meeting the Company's liabilities and funding its operations, and the likely timing and outcome of the release of such restrictions.

R.SUBRAMANIAN AND COMPANY LLP
Chennai
600 004
Chartered Accountants

Further, as disclosed in Note 6 to the Statement, the Company had received a demand notice dated July 11, 2025 from M/s Mudunuru Limited claiming an amount of Rs. 12,05,23,699, comprising a principal amount of Rs. 8,60,30,257 and interest of Rs. 3,44,93,442, purportedly towards alleged services. The Company has disputed the claim and, based on legal advice obtained by management, has not recognised a provision and has disclosed the matter as a contingent liability. We were unable to obtain sufficient appropriate information and explanations through our review procedures regarding the current status of the matter and its possible financial consequences, including whether any further obligations, restrictions, penalties, settlements or outflows may arise in relation thereto.

The Company has further disclosed in Note 5 to the Statement that the absence of active operating contracts, restrictions on the availability of bank balances and uncertainty regarding commencement of future revenue-generating operations indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern.

In view of the above circumstances, we were unable to obtain sufficient appropriate information and explanations through our review procedures to evaluate the feasibility of management's plans for future operations, the availability of adequate financial resources to meet the Company's obligations as they fall due, and the appropriateness of management's use of the going concern basis of accounting in the preparation of the Statement.

The possible effects of the above matters on the Statement, including on the carrying amounts and classification of assets and liabilities, recognition and measurement of any provision or contingent liability, liquidity position, going concern assessment and related disclosures, could be both material and pervasive. Consequently, we were unable to complete our review and determine whether any adjustments might be necessary to the Statement.

Responsibilities of Management and Those Charged with Governance for the Financial Results

The Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. The Statement 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, as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Management is responsible for the preparation and presentation of the Statement in accordance with the aforesaid recognition and measurement principles and for such internal control as Management determines is necessary to enable the preparation of the Statement that is free from material misstatement, whether due to fraud or error.

In preparing the Statement, Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

R.SUBRAMANIAN AND COMPANY LLP
Chennai
600 064
Chartered Accountants

Auditor's Responsibilities for the Review of the Financial Results

Our responsibility is to conduct a review of the Statement in accordance with SRE 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*, issued by the Institute of Chartered Accountants of India, and to express a report thereon.

A review of interim financial information consists principally of making inquiries 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.

However, because of the significance of the matters described in the **Basis for Disclaimer of Conclusion** section above, we were unable to complete the review procedures necessary to provide a basis for expressing a review conclusion on the Statement.

Other Matter

The figures for the quarter ended March 31, 2026, as reported in the Statement, are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the previous financial year, which were subjected to limited review by us.

We draw attention to the fact that our audit report on the financial results of the Company for the quarter and year ended March 31, 2026 contained a disclaimer of opinion in respect of the matters described therein. The matters giving rise to such disclaimer, to the extent they continue to be relevant as at June 30, 2026, have also been considered by us in determining the conclusion on the Statement and are described in the Basis for Disclaimer of Conclusion section of this report.

For R Subramanian and Company LLP
Chartered Accountants
ICAI Firm Registration Number: 004137S / S200041

R Sathyanarayanan
Partner
Membership Number: 267443
UDIN: 26267443TIQXKG2267
Place: Chennai
Date: 11th August 2026

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INFRONICS SYSTEMS LIMITED

CIN: L72200TG2000PLC033629

Plot No. 30,31 Brigade Towers, West Wing, First Floor, Nanakramguda, Financial District, Gachibowli, Hyderabad-500032

Statement of unaudited Financial results for the quarter ended June 30,2026

(Amount in INR Lakhs)

	Particulars	For the Quarter Ended			Year Ended
		30/06/2026	31/03/2026	30/06/2025	31/03/2026
		Unaudited	Audited	Unaudited	Audited
1	Revenue from operations	-	-	-	-
2	Other income	0.19	1.60	0.22	3.10
3	**Total income (1 + 2)**	**0.19**	**1.60**	**0.22**	**3.10**
4	**Expenses**				
	(i) Employee benefits expense	7.20	11.52	10.52	41.32
	(ii) Finance cost	-	-	0.09	0.12
	(iii) Depreciation expense	-	-	1.09	1.64
	(iv) Other expenses	9.17	6.30	5.59	33.56
	Total expenses	**16.37**	**17.82**	**17.29**	**76.64**
5	**Profit/(Loss) before exceptional items and tax (3 - 4)**	**(16.18)**	**(16.22)**	**(17.07)**	**(73.54)**
6	Exceptional items	-	-	-	-
7	**Profit / (Loss) before Tax (5 - 6)**	**(16.18)**	**(16.22)**	**(17.07)**	**(73.54)**
8	**Tax expense :**				
	(i) Current tax	-	-	-	1.04
	(ii) MAT Credit entitlement / Charge	-	-	-	-
	(ii) Deferred tax (Credit) / Charge	-	0.01	0.04	(0.03)
9	**Profit/(loss) for the period (7 - 8)**	**(16.18)**	**(16.23)**	**(17.03)**	**(74.56)**
10	**Other comprehensive income(OCI)**				
	(i) Items that will not be recycled to profit or loss	-	-	-	-
	(ii) Items that may be reclassified to profit or loss	-	-	-	-
	Total other comprehensive income	-	-	-	-
11	**Total comprehensive income for the period (9 + 10)**	**(16.18)**	**(16.23)**	**(17.03)**	**(74.56)**
12	Paid up equity share capital (Face value of INR 10 each)	792.65	792.65	792.62	792.65
13	Reserves excluding revaluation reserves (i.e Other equity)				-
14	**Earning per equity share** (Face value of INR 10 each)				
	(i) Basic	(0.20)	(0.20)	(0.21)	(0.94)
	(ii) Diluted.	(0.20)	(0.20)	(0.21)	(0.94)

Notes:

1 In pursuance with Regulation 33 of SEBI (LODR) Regulations, 2015 and Schedule III of Companies Act, 2013, the above Financial Results have been prepared by Company and reviewed by Audit Committee and subsequently approved by Board of Directors of Company at their meeting held on 11th August 2026. The statutory auditors have carried out Limited review for the quarter ended 30th June 2026.

2 The financial results have 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, as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India.

R. SUBRAMANIAN AND COMPANY LLP CHENNAI 600 004 Chartered Accountants

Infronics Systems

GNK

3 The Company is primarily engaged in the business of providing "IT Software Products" and all other activities are incidental to the main activities of the company. Accordingly, there are no separate reportable segments as per Ind AS 108 - "Operating Segments"

4 The figures for the quarter ended March 31, 2026 is the balancing figures between the audited figures in respect of full previous financial year and the published year to date figures upto the end of the third quarter of the relevant previous financial year. Also the figures upto the end of third quarter of the relevant previous financial had only been reviewed and not subjected to audit.

5 The Company's customer contracts with BSNL for providing SMS services to various banks were fully concluded during the Financial Year 24-25 and the said contracts have not been renewed subsequently. Consequently, the Company currently does not have active revenue-generating business operations.

The Company has cash and bank balances as at June 30, 2026. However, bank account balances are subject to debit restrictions / freeze in connection with disputed matters, and therefore the immediate use of such balances is restricted pending resolution of the matter. Management is taking necessary steps for resolution of the restriction and continues to assess the Company's liquidity position based on unrestricted balances, existing liabilities and estimated obligations expected to arise during the next twelve months.

Management is also exploring opportunities in the technology sector, including research and development of a technological product. Considering the absence of active operating contracts, the restricted availability of certain bank balances and the uncertainty relating to commencement of future business operations, there exists a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern.

The Unaudited financial results have been prepared on a going concern basis based on management's assessment of the Company's current resources, expected resolution of pending matters and proposed future business initiatives. No adjustments have been made to the carrying values or classification of assets and liabilities that may be necessary if the Company is unable to continue as a going concern.

6 During the previous year the company received a demand notice dated July 11, 2025, from M/s Mudunuru Limited claiming a sum of Rs. 12,05,23,699/- purportedly due from the company (including a principal component of Rs. 8,60,30,257 and interest component of Rs. 3,44,93,442/- for alleged services, supported by alleged proforma invoices dated between March 2023 and April 2025.

The Company, vide its response dated July 21, 2025, has formally disputed the said claim and denied any liability in respect thereof. The Company has stated that all obligations under the last business arrangement with M/s Mudunuru Limited, which ended in October 2022, had been fully settled, that no new contract or arrangement existed thereafter, and that the invoices referred to in the demand notice are not supported by any agreed contractual terms or enforceable arrangements.

The Company has obtained a legal opinion dated August 13, 2025, on the tenability of the demand. Based on the facts of the matter and the legal opinion obtained, management believes that the Company has reasonable grounds to contest the claim and that no operational debt is presently due. Management further believes that there is no present obligation requiring recognition of a provision under Ind AS 37, Provisions, Contingent Liabilities and Contingent Assets.Based on the above facts and legal advice obtained, management believes there is no present obligation as defined under Ind AS 37, and accordingly, no provision has been recognised in these Unaudited financial results. However, in view of the ongoing dispute, the matter has been disclosed as a contingent liability. The ultimate outcome of the matter cannot presently be determined, and no adjustments have been made to the Unaudited financial results for any potential liability that may arise.

There has been no further material development in the matter up to the date of approval of these Unaudited financial results. The ultimate outcome of the dispute, including any financial impact, if any, is presently not ascertainable. No adjustments have been made to these Unaudited financial results in respect of any potential liability that may arise on resolution of the matter.

7 The results for the quarter ended June 30, 2026 are available on BSE Limited's website (www.bseindia.com) and on the Company's website (www.infronics.in).

R. SUBRAMANIAN AND COMPANY LLP
CHENNAI 600 004
Chartered Accountants

By Order of Board of Directors
For Infronics Systems Limited

G Neerad K

Infronics Systems

Neerad Kumar Gafula
Whole-Time Director
DIN: 06810058

Date: 11-Aug-2026
Place: Hyderabad

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Management Response to the Disclaimer of Conclusion in the Auditor's Limited Review Report for the Quarter Ended June 30, 2026

With reference to the Disclaimer of Conclusion expressed by the Statutory Auditors in their Limited Review Report on the unaudited financial results of the Company for the quarter ended June 30, 2026, and the matters described in Notes 5 and 6 to the said results, the management submits its response as under:

A. Restriction on Bank Accounts (Note 5)

- Certain bank accounts of the Company continue to be subject to debit restrictions in connection with disputed legal proceedings involving the Directors, the Chief Financial Officer and the Promoters. The balances held in these accounts remain the property of the Company.
- The Company, through its legal counsel, continues to pursue resolution of the underlying disputes and release of the restricted balances, and will make appropriate disclosures as the matter progresses.

B. Demand Notice from M/s Mudunuru Limited (Note 6)

- The Company has categorically denied any liability in relation to the demand of ₹12,05,23,699 raised by M/s Mudunuru Limited, comprising a principal component of ₹8,60,30,257 and an interest component of ₹3,44,93,442 for alleged pro-forma invoices raised between March 2023 and April 2025.
- The Company, after thorough internal evaluation, has concluded that the claim is invalid.
- In accordance with Ind AS 37 – Provisions, Contingent Liabilities and Contingent Assets, the management has concluded that no provision is required to be recognised in the financial results. The matter has been appropriately disclosed as a contingent liability.

C. Absence of Active Revenue-Generating Operations (Note 5)

- The Company's contracts with Bharat Sanchar Nigam Limited for providing SMS services to various banks concluded during FY 2024-25 and have not been renewed, and the Company presently has no active revenue-generating business operations.

D. Material Uncertainty Related to Going Concern (Note 5)

- The Company's previous key engagement having concluded, the nature of its revenue inflows has changed. Efforts continue to be directed towards certain ongoing technological product development initiatives, which management anticipates will contribute to business prospects going forward.
- The management is separately pursuing resolution of the bank account restrictions referred to in Note 5 above, which is expected to support the Company's working capital position and continuing operations.

Accordingly, the Unaudited Financial Results for the quarter ended June 30, 2026 have been prepared on a going-concern basis, and management believes that the disclosures made in the aforesaid Notes adequately present the facts and basis of judgement.

For Infronics Systems Limited

G. Neerad K

Infronics Systems Limited

Neerad Kumar Gajula
Whole-Time Director
DIN: 06810058

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ANNEXURE-B

Details required under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. HO/49/14/l4(7)2025-CFDPODW3761/2026 dated January 30, 2026: Appointment of Secretarial Auditor:

Name of the Secretarial Auditor	M/s. R & A Associates, Company Secretaries
Peer Review / CP / FRN	Peer Review No. 6659/2025; Certificate of Practice No. 2224; Firm Registration No. P1994AP011100
Date of Appointment	M/s. R&A and Associates, Company Secretaries, are appointed by the Board of Directors of the Company at their meeting held on August 11, 2026, based on the recommendation of the Audit Committee, for the Financial Year 2025-26.
Reason for change	Appointment consequent upon the resignation of M/s. ASN & Associates, the Secretarial Auditor for FY 2025–26
Brief profile	Established in 1996, M/s. R&A Associates is an integrated Corporate Secretarial and Legal Services Firm headquartered in Hyderabad, with offices across Mumbai, Gurgaon, Chennai and Amaravathi. The firm has over 200+ man-years of collective experience in corporate secretarial, legal, compliance, governance and regulatory advisory services. The firm provides end-to-end services in the areas of Companies Act, 2013 and SEBI Regulations, including SEBI LODR compliances, secretarial audit, corporate governance, due diligence, mergers and acquisitions, restructuring, FEMA compliances and regulatory representations before various authorities.
Disclosure of relationship with directors	The firm is not related to any of the Directors / Promoters of the Company