

May 28, 2026

To,
The Listing Compliance Department
The Bombay Stock Exchange Limited,
PJ Towers, Dalal Street
Mumbai- 400 001
Scrip Code: 544343

Subject: Outcome of Board Meeting of the Company for the Half Year and Financial Year ended March 31, 2026 held today i.e. May 28, 2026

Ref.: Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Regulations"), we wish to inform that the Board of Directors of the Company at its Meeting held today i.e. **May 28, 2026**, have inter-alia considered and approved-

1. Audited Standalone Financial Results of the Company for the Half Year and Financial Year ended March 31, 2026.
2. Audited Consolidated Financial Results of the Company for the Half Year and Financial Year ended March 31, 2026.
3. Recommendation of Final Dividend at Rs.1.00/- per equity share of Rs. 10/- each (i.e. 10%) for FY 2025-26, subject to declaration of the same by members at the ensuing Annual General Meeting and will be paid within the statutory timelines as per the Companies Act, 2013 & the Rules made thereunder.
4. Acquisition of 100% ownership in Epitome Cloud Inc. and indirect acquisition of its subsidiary in India, i.e., Epitomecloud Technology Private Limited, for a consideration of approx. INR 40 crore (Rupees Forty crore), and subject to the terms set out in the stock purchase agreement ("SPA").

Registered Office

Mani Casadona IT Building, 8th Floor, 8E4,
East Tower, Action Area #2F, New Town
Kolkata, 700156, West Bengal, India



Further, the Board has authorized the execution of a stock purchase agreement ("**SPA**") between the Company, the Target Company, its existing shareholders and other necessary documents regarding the aforementioned acquisition, whereby the Company agrees to acquire 100% stake in the Target Company.

On completion of the said purchase, Epitome Cloud Inc. will become a Wholly Owned Subsidiary ("WOS") of the Company.

We shall promptly disseminate necessary disclosures on the material developments with respect to the same, as required under Regulation 30 read with Schedule III of the SEBI Listing Regulations.

The details of disclosure pursuant to Para A of Part A of Schedule III of the SEBI Listing Regulations read with SEBI Circular dated January 30, 2026, are enclosed herewith as "**Annexure A**".

The Statutory Auditors of the Company have issued audit reports with unmodified opinion on the financial statement.

The meeting of the Board of Directors commenced at 4:00 P.M. and concluded at 4:37 P.M. on May 28, 2026.

This is for your information and records.

Thanking You.

Yours Faithfully
For **CapitalNumbers Infotech Limited**

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BANKA
Date: 2026.05.28 18:55:45
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SIKHA BANKA
Company Secretary & Compliance Officer

Registered Office

Mani Casadona IT Building, 8th Floor, 8E4,
East Tower, Action Area #2F, New Town
Kolkata, 700156, West Bengal, India





Independent Auditor's Report on the Half-yearly and Annual Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To the Board of Directors of
CapitalNumbers Infotech Limited
(Formerly Known as CapitalNumbers Infotech Private Limited)**

We have audited the accompanying annual financial results of **CapitalNumbers Infotech Limited (Formerly known as CapitalNumbers Infotech Private Limited)** ("the Company") for the half-year ended March 31, 2026 and the annual financial results for the year ended March 31, 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards, and other accounting principles generally accepted in India, of the net profit and other financial information for the half-year ended March 31, 2026 as well as for the year ended March 31, 2026.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the financial results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the annual financial results.





Emphasis of Matter

We draw attention to Note 9 of the Statement of Audited Standalone Financial Results regarding the utilization of IPO proceeds as per the objects stated in the Prospectus. The Company had issued 32,20,000 equity shares of ₹10 each at a premium of ₹253 per share as a fresh issue and 32,20,000 equity shares of ₹10 each at a premium of ₹253 per share as an Offer for Sale ("OFS") pursuant to its public issue, and the equity shares were listed on the SME Platform of BSE Limited on January 27, 2025.

As stated in the aforesaid note, the object clause considered issue-related expenses amounting to ₹2,117.15 lakhs as gross issue expenses, including expenses attributable to the OFS portion. However, such expenses should have been restricted to the net issue expenses attributable to the Company. The amount attributable to the OFS portion was subsequently recovered from the respective selling shareholders on November 24, 2025.

In the previous year, the Company had inadvertently debited the gross issue expenses to Reserves & Surplus instead of debiting only the net issue expenses pertaining to the IPO portion. The same has been corrected during the current financial year upon recovery from the selling shareholders and, accordingly, the balance of Securities Premium has increased to that extent during the current year.

Further, the Company is in the process of modifying the relevant object clause in relation to the utilization of IPO proceeds, which is proposed to be considered and approved in the upcoming Board Meeting and Shareholders Meeting.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the financial results

These annual financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation of these annual financial results that give a true and fair view of the net profit/(loss) and other financial information in accordance with the recognition and measurement principles laid down in the Accounting Standards prescribed under Section 133 of 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. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.





In preparing the annual financial results, 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.

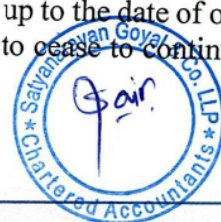
The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the financial results

Our objectives are to obtain reasonable assurance about whether the annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- a. Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- d. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



Satyanarayan Goyal & Co LLP

Chartered Accountants

LLPIN : ABB-8676

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Regd. Address :

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Behind Pooja Dairy,
Indore (M.P.) 452 001

Mobile No. : 98260-21279

9977787773, 9977787778

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e-mail : casngoyal70@gmail.com

Website : www.casngoyal.com

- e. Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The figures for the half-year ended March 31, 2026 and March 31, 2025 as reported in these financial results, are the balancing figures between the audited figures for the full financial year ended March 31, 2026 and March 31, 2025 and the unaudited published year-to-date figures up to September 30, 2025 and the audited year-to-date figures up to September 30, 2024 respectively.

For Satyanarayan Goyal & Co. LLP

Chartered Accountants

Firm's Registration No. – 006636C/ C400333

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CA Shubham Jain

Partner

M. No. - 441604

UDIN - 26441604EKSBAL9113

Place: Kolkata

Date: May 28, 2026

CapitalNumbers Infotech Limited

(Formerly known as "CapitalNumbers Infotech Private Limited")

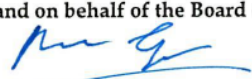
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Statement of Audited Standalone Financial Results for the half-year ended and year ended as on March 31, 2026
(Pursuant to regulation 33 of SEBI (LODR) Regulation, 2015)

(₹ In Lacs)

Particulars	For the Half-Year ended			For the year ended March 31, 2026	For the year ended March 31, 2025
	March 31, 2026	September 30, 2025	March 31, 2025		
	Audited	Unaudited	Audited	Audited	Audited
I Revenue from operations	5,248.12	5,279.91	4,953.11	10,528.03	9,972.52
II Other Income	410.20	644.39	447.50	1,054.59	596.48
III Total Revenue (I+II)	5,658.32	5,924.30	5,400.61	11,582.62	10,569.00
IV Expenses:					
(a) Employee benefits expense	2,406.44	2,435.79	2,422.90	4,842.23	4,600.32
(b) Finance costs	5.98	6.40	4.29	12.38	7.03
(c) Depreciation and amortization expense	83.27	75.64	83.97	158.91	151.71
(d) Other expenses	1,712.65	1,435.86	1,302.20	3,148.51	2,413.21
Total Expenses	4,208.34	3,953.69	3,813.36	8,162.03	7,172.27
V Profit/(Loss) Before Tax (III - IV)	1,449.98	1,970.61	1,587.25	3,420.59	3,396.73
VI Tax expense:					
(a) Current tax expense	324.56	489.80	388.33	814.36	836.85
(b) Tax Adjustment for Earlier years	(0.65)	-	0.02	(0.65)	(0.05)
(c) Deferred tax expense/(credit)	49.08	(9.33)	(9.83)	39.75	(15.71)
Total Tax Expense	372.99	480.47	378.52	853.46	821.09
VII Profit/(Loss) for the period/year (V-VI)	1,076.99	1,490.14	1,208.73	2,567.13	2,575.64
VIII Paid-up equity share capital (Face Value of ₹ 10/- each)	2,442.70	2,442.70	2,442.70	2,442.70	2,442.70
IX Reserve excluding Revaluation Reserves				16,663.59	13,206.22
X Earnings per share:-					
Face Value of ₹ 10/- each (not annualised):					
a) Basic	4.41	6.10	5.39	10.51	11.81
b) Diluted	4.41	6.10	5.39	10.51	11.81

For and on behalf of the Board of Directors


Mukul Gupta
 Managing Director
 DIN : 5298689
 Place : Kolkata
 Date : 28/05/2026

CapitalNumbers Infotech Limited
(Formerly known as "CapitalNumbers Infotech Private Limited")

CIN: L72200WB2012PLC183599
Standalone Balance Sheet as at March 31, 2026

(₹ In Lacs)

Particulars		As at March 31, 2026	As at March 31, 2025
		Audited	Audited
A	EQUITY AND LIABILITIES		
(1)	Shareholders' funds		
	(a) Share capital	2,442.70	2,442.70
	(b) Reserves and Surplus	16,663.59	13,206.22
		19,106.29	15,648.92
(2)	Non-current liabilities		
	(a) Long Term Provisions	170.06	255.05
		170.06	255.05
(3)	Current liabilities		
	(a) Trade payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	18.71	3.95
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	203.86	87.63
	(b) Other current liabilities	362.09	243.28
	(c) Short-term provisions	38.66	121.64
		623.32	456.50
	TOTAL	19,899.67	16,360.47
B	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant & Equipment and Intangible Assets		
	(i) Property, Plant & Equipment	798.73	900.45
	(ii) Intangible Under Development	22.11	-
	(b) Non Current Investments	3.21	3.21
	(c) Deferred Tax Assets (Net)	53.37	93.12
	(d) Long-term loans and advances	-	8.24
	(e) Other Non Current Assets	163.63	379.30
		1,041.05	1,384.32
(2)	Current assets		
	(a) Current Investments	8,112.50	4,405.61
	(b) Trade receivables	1,024.12	755.23
	(c) Cash and bank balances	8,797.46	8,641.76
	(d) Short-term loans and advances	608.42	957.40
	(e) Other current assets	316.12	216.15
		18,858.62	14,976.15
	TOTAL	19,899.67	16,360.47

For and on behalf of the Board of Directors



Mukul Gupta
Managing Director
DIN : 5298689
Place : Kolkata
Date : 28/05/2026

CapitalNumbers Infotech Limited
(Formerly known as "CapitalNumbers Infotech Private Limited")
CIN: L72200WB2012PLC183599

Standalone Statement Of Cash Flow for the year ended March 31, 2026

(₹ In Lacs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Cash Flow From Operating Activities:		
Net Profit before tax as per Profit And Loss A/c	3,420.59	3,396.73
Adjustments for:		
Interest Cost	0.17	-
Gratuity Provision	75.05	83.86
Interest Income	(561.07)	(127.84)
Interest received on Others	(0.69)	(0.03)
Liability amount Written Back	(0.09)	(0.83)
Profit on Sale of Asset	-	(1.22)
Asset Disposed off during the year	2.05	5.28
Profit on Sale of Investments	(473.34)	(447.17)
Dividend Income	(15.64)	(10.39)
Leave Encashment Provision	3.33	0.99
Mark to Market position of Forward Contract	109.50	(25.30)
Unrealised Forex Exchange Loss/(Gain)	(19.58)	43.54
Depreciation and Amortisation Expense	158.91	151.71
Operating Profit Before Working Capital Changes	2,699.19	3,069.33
Adjusted for (Increase)/Decrease in operating assets		
Loans and advances	348.98	(185.37)
Trade Receivables	(249.31)	(128.67)
Other Assets	(41.27)	(107.49)
Adjusted for Increase/(Decrease) in operating liabilities:		
Trade Payables	131.08	72.99
Other Current Liabilities & Provisions	(238.98)	109.33
Cash Generated From Operations Before Taxes	2,649.69	2,830.12
Net Income Tax paid/ refunded	(803.53)	(903.03)
Net Cash Flow from/(used in) Operating Activities: (A)	1,846.16	1,927.09
Cash Flow from Investing Activities:		
Purchase of property, plant & equipment and intangible assets	(59.24)	(161.08)
Intangible Assets under Development	(22.11)	-
Sale of property, plant & equipment	-	1.84
Interest Income Received	507.94	44.85
Purchase of Investments	(8,259.87)	(1,708.59)
Sale of Investments	5,026.32	1,375.85
(Purchase)\Sale of Fixed Deposits(net)	(636.58)	(7,220.71)
Dividend Income	15.64	10.39
Net Cash Flow from/(used in) Investing Activities: (B)	(3,427.90)	(7,657.45)
Cash Flow from Financing Activities:		
Shares issued during the year (Net of issue expenses)	-	6,363.92
Dividend Paid	(244.27)	-
Reliasation of Proportionate portion of Share Issue Expenses (Net)	1,134.51	-
Interest Cost Paid	(0.17)	-
Net Cash Flow from/(used in) Financing Activities: (C)	890.07	6,363.92
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(691.67)	633.56
Cash & Cash Equivalents As At Beginning of the Year	1,440.88	807.32
Cash & Cash Equivalents As At End of the Year	749.21	1,440.88

Note: The Cash Flow Statements has been prepared under Indirect Method as set out in Accounting Standard 3, 'Cash Flow Statements' notified under section 133 of the Companies Act, 2013.

For and on behalf of the Board of Directors



Mukul Gupta
Managing Director
DIN : 5298689
Place : Kolkata
Date : 28/05/2026

CapitalNumbers Infotech Limited
(Formerly known as "CapitalNumbers Infotech Private Limited")

CIN: L72200WB2012PLC183599

Notes to Financial Results

- 1 The above financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on May 28, 2026.
- 2 The results for the half year ended and year ended 31st March, 2025 are audited by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3 These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 4 The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20) which required effect of bonus issue to be given till the earliest period reported.
- 5 The Company does not have more than one reportable segment in terms of AS 17 and hence, segment-wise reporting is not applicable.
- 6 The figures for the half - year ended March 31, 2026 and March 31, 2025 are balancing figures between audited figures in respect of the full financial year and the reviewed figures upto the half- year period ended September 30, 2025 and audited figures upto the half- year period ended September 30, 2024. The management has exercised necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.
- 7 The comparative results and other information for the six months ended September 30, 2025 have been reviewed by the statutory auditors of the Company. The management has exercised necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.
- 8 The company has issued 32,20,000 equity shares of ₹ 10 each at a premium of ₹ 253 each as fresh issue and offered 32,20,000 equity shares of ₹ 10 each at a premium of ₹ 253 each as offer for sale by way of public issue and got listed on SME Platform of BSE Limited on January 27, 2025.
- 9 The company has utilised proceeds from IPO as per the object clause of the prospectus as details below:

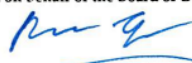
Sr. No.	Particulars	Allocated Amount (₹ in lakhs)	Amount Utilised till 31st March 2026 (₹ in lakhs)	Amount recovered against OFS issue expenses	Amount Unutilised till 31st March 2026 (₹ in lakhs) ^(a)	Remarks (if any)
1	Technical Advancement of Leading-edge Technology	1,782.00	328.96	-	1,453.04	NIL
2	Increase in Spending on Business Developments;	1,500.00	164.08	-	1,335.92	NIL
3	Investment in Subsidiary	500.00	-	-	500.00	NIL
4	Funding inorganic growth through unidentified acquisitions and other strategic initiatives and general corporate purposes	2,569.45	70.75	-	2,498.70	NIL
5	Issue Related Expenses	2,117.15	2,110.91	(1,140.22)	1,146.46	Refer Note (b)
	Total	8,468.60	2,674.70	(1,140.22)	6,934.12	NIL

Note (a): The unutilized amount of the IPO proceeds are invested in the FDs and Bank.

Note (b): During the previous year, the Company had inadvertently adjusted gross issue expenses, including expenses attributable to the OFS portion, against Securities Premium instead of adjusting only the net issue expenses attributable to the Company. The amount attributable to the OFS portion was subsequently recovered from the respective selling shareholders during the current year and the Securities Premium balance has been restored to that extent. Further, the Company is in the process of modifying the relevant object clause in relation to the utilization of IPO proceeds, which is proposed to be considered in the forthcoming Board Meeting and Shareholders' Meeting.

- 10 Previous year/period's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification for comparison.

For and on behalf of the Board of Directors


Mukul Gupta
Managing Director
DIN : 5298689
Place : Kolkata
Date : 28/05/2026



Independent Auditors' Report on Half-yearly and annual consolidated financial results of the Company pursuant to the 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
CapitalNumbers Infotech Limited
(Formerly Known as CapitalNumbers Infotech Private Limited)**

Opinion

We have audited the accompanying consolidated annual financial results of **CapitalNumbers Infotech Limited (Formerly known as CapitalNumbers Infotech Private Limited)** (hereinafter referred to as the '**Holding Company**') and its subsidiary (the Holding company and its subsidiary together referred to as "**the Group**"), which comprise the consolidated statement of assets and liabilities as at 31st March, 2026, the consolidated statement of profit and loss and the consolidated cash flow statement for the period then ended, and a summary of significant accounting policies and other explanatory information, being submitted by the Holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Listing Regulations).

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of our reports on separate financial statements /financial results/ financial information of the subsidiary, the aforesaid consolidated financial results:

- (i) includes the annual financial results of the following entities:

Name of Entity	Relationship	Country of Incorporation	% of Ownership
Capital Numbers LLC	Wholly Owned Subsidiary	United States of America	100%

- (ii) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the consolidated net profit/(loss) and other financial information of the Group for the half-year ended and year ended March 31, 2026.



**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group and its subsidiaries in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and the management of subsidiaries in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note 10 of the Statement of Audited Consolidated Financial Results regarding the utilization of IPO proceeds as per the objects stated in the Prospectus. The Company had issued 32,20,000 equity shares of ₹10 each at a premium of ₹253 per share as a fresh issue and 32,20,000 equity shares of ₹10 each at a premium of ₹253 per share as an Offer for Sale ("OFS") pursuant to its public issue, and the equity shares were listed on the SME Platform of BSE Limited on January 27, 2025.

As stated in the aforesaid note, the object clause considered issue-related expenses amounting to ₹2,117.15 lakhs as gross issue expenses, including expenses attributable to the OFS portion. However, such expenses should have been restricted to the net issue expenses attributable to the Company. The amount attributable to the OFS portion was subsequently recovered from the respective selling shareholders on November 24, 2025.

In the previous year, the Company had inadvertently debited the gross issue expenses to Reserves & Surplus instead of debiting only the net issue expenses pertaining to the IPO portion. The same has been corrected during the current financial year upon recovery from the selling shareholders and, accordingly, the balance of Securities Premium has increased to that extent during the current year.

Further, the Company is in the process of modifying the relevant object clause in relation to the utilization of IPO proceeds, which is proposed to be considered and approved in the upcoming Board Meeting and Shareholders Meeting.

Our opinion is not modified in respect of this matter.



**Board of Directors's Responsibilities for the Consolidated Financial Results**

This Statement, which is the responsibility of the Holding company's Management and approved by the Holding company's Board of Directors, has been compiled from the related audited interim consolidated financial information. The Holding company's Board of Directors are responsible for the preparation and presentation of the Consolidated Financial Results that give a true and fair view of the consolidated net profit/loss and other financial information of the Group in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of 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.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Holding company, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group and of its subsidiaries.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.





As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its subsidiaries to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its subsidiaries to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the independent auditors. We remain solely responsible for our audit opinion.



Satyanarayan Goyal & Co LLP

Chartered Accountants

LLPIN : ABB-8676

॥ SHREE ॥



Regd. Address :

H.O. : "Sai Sharnam" 70, Jaora Compound,
Behind Pooja Dairy,
Indore (M.P.) 452 001

Mobile No. : 98260-21279

9977787773, 9977787778

☎ : (O) 2701279, 2703208

e-mail : casngoyal70@gmail.com

Website : www.casngoyal.com

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

We communicate with those charged with governance of the Holding company and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The figures for the half-year ended March 31, 2026 and March 31, 2025 as reported in these consolidated financial results are the balancing figures between audited consolidated figures in respect of the full financial year and the unaudited published year-to-date consolidated figures up to the period ended September 30, 2025 and the audited year-to-date figures up to September 30, 2024 respectively.

For Satyanarayan Goyal & Co. LLP

Chartered Accountants

(Firm's Registration No. – 006636C/ C400333)

CA Shubham Jain

(Partner)

(M. No. - 441604)

(UDIN - 26441604TUTCQN4076)

Place: Kolkata

Date: 28/05/2026



CapitalNumbers Infotech Limited
Formerly known as "CapitalNumbers Infotech Private Limited")

CIN: L72200WB2012PLC183599

Statement of Audited Consolidated Financial Results for the half-year ended and year ended as on March 31, 2026
(Pursuant to regulation 33 of SEBI (LODR) Regulation, 2015)

(₹ In Lacs)

Particulars	For the Half-Year ended			For the year ended March 31, 2026	For the year ended March 31, 2025
	March 31, 2026	September 30, 2025	March 31, 2025		
	Audited	Unaudited	Audited	Audited	Audited
I Revenue from operations	5,237.72	5,267.25	4,954.17	10,504.97	9,972.90
II Other Income	410.20	644.39	447.50	1,054.59	595.51
III Total Revenue (I+II)	5,647.92	5,911.64	5,401.67	11,559.56	10,568.41
IV Expenses:					
(a) Employee benefits expense	2,406.44	2,435.79	2,422.90	4,842.23	4,600.32
(b) Finance costs	8.10	7.29	4.79	15.39	10.29
(c) Depreciation and amortization expense	83.27	75.64	83.97	158.91	151.71
(d) Other expenses	1,706.76	1,430.79	1,298.90	3,137.55	2,399.36
Total Expenses	4,204.57	3,949.51	3,810.56	8,154.08	7,161.68
V Profit/(Loss) Before Tax (III - IV)	1,443.35	1,962.13	1,591.11	3,405.48	3,406.73
VI Tax expense:					
(a) Current tax expense	324.64	492.45	389.42	817.09	842.06
(b) Tax Adjustment for Earlier years	(0.66)	(0.99)	0.85	(1.65)	0.74
(c) Deferred tax expense/(credit)	49.08	(9.33)	(9.83)	39.75	(15.71)
Total Tax Expense	373.06	482.13	380.44	855.19	827.09
VII Profit/(Loss) for the period/year (V-VI)	1,070.29	1,480.00	1,210.67	2,550.29	2,579.64
VIII Minority Interest	-	-	-	-	(0.19)
IX Profit attributable to equity shareholders of holding company (VII-VIII)	1,070.29	1,480.00	1,210.67	2,550.29	2,579.83
X Paid-up equity share capital (Face Value of ₹ 10/- each)	2,442.70	2,442.70	2,442.70	2,442.70	2,442.70
XI Reserve excluding Revaluation Reserves				16,712.46	13,245.99
XII Earnings per share:-					
Face Value of ₹ 10/- each (not annualised):					
a) Basic	4.38	6.06	5.40	10.44	11.83
b) Diluted	4.38	6.06	5.40	10.44	11.83

For and on behalf of the Board of Directors



Mukul Gupta
Managing Director
DIN : 5298689
Place : Kolkata
Date : 28/05/2026

CapitalNumbers Infotech Limited
Formerly known as "CapitalNumbers Infotech Private Limited")

CIN: L72200WB2012PLC183599
Consolidated Balance Sheet as at March 31, 2026

(₹ In Lacs)

Particulars		As at March 31, 2026	As at March 31, 2025
		Audited	Audited
A	EQUITY AND LIABILITIES		
(1)	Shareholders' funds		
	(a) Share capital	2,442.70	2,442.70
	(b) Reserves and Surplus	16,712.46	13,245.99
		19,155.16	15,688.69
(2)	Minority Interest	-	-
(3)	Non-current liabilities		
	(a) Long Term Provisions	170.06	255.05
		170.06	255.05
(4)	Current liabilities		
	(a) Trade payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	18.71	3.95
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	212.93	96.68
	(b) Other current liabilities	362.09	246.42
	(c) Short-term provisions	40.42	121.64
		634.15	468.69
	TOTAL	19,959.37	16,412.43
B	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant & Equipment and Intangible Assets		
	(i) Property, Plant & Equipment	798.73	900.45
	(ii) Intangible Assets under Development	22.11	-
	(b) Deferred Tax Assets (Net)	53.37	93.12
	(c) Long-term loans and advances	-	6.25
	(d) Other Non Current Assets	163.63	379.30
		1,037.84	1,379.12
(2)	Current assets		
	(a) Current Investments	8,112.50	4,405.61
	(b) Trade receivables	1,022.57	641.70
	(c) Cash and bank balances	8,861.92	8,812.45
	(d) Short-term loans and advances	608.42	957.40
	(e) Other current assets	316.12	216.15
		18,921.53	15,033.31
	TOTAL	19,959.37	16,412.43

For and on behalf of the Board of Directors


Mukul Gupta
Managing Director
DIN : 5298689
Place : Kolkata
Date : 28/05/2026

CapitalNumbers Infotech Limited
Formerly known as "CapitalNumbers Infotech Private Limited")

CIN: L72200WB2012PLC183599

Consolidated Statement Of Cash Flow For The Year Ended March 31, 2026

(₹ In Lacs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Cash Flow From Operating Activities:		
Net Profit before tax as per Profit And Loss A/c	3,405.48	3,406.73
Adjustments for:		
Interests Cost	0.17	-
Gratuity Provision	75.05	83.86
Interest Income	(561.07)	(127.84)
Interest received on Others	(0.69)	(0.03)
Liability amount Written Back	(0.09)	(0.83)
Profit on Sale of Asset	-	(1.22)
Asset Disposed off during the year	2.05	5.28
Profit on Sale of Investments	(473.34)	(446.20)
Dividend Income	(15.64)	(10.39)
Leave Encashment Provision	3.33	0.99
Mark to Market position of Forward Contract	109.50	(25.30)
Unrealised Forex Exchange Loss/(Gain)	(19.58)	43.54
Depreciation and Amortisation Expense	158.91	151.71
Operating Profit Before Working Capital Changes	2,684.08	3,080.30
Adjusted for (Increase)/Decrease in operating assets:		
Loans and advances	348.98	(185.24)
Trade Receivables	(361.29)	(132.77)
Other Assets	(41.27)	(107.49)
Adjusted for Increase/(Decrease) in operating liabilities:		
Trade Payables	131.11	74.60
Other Current Liabilities & Provisions	(242.14)	110.94
Cash Generated From Operations Before Taxes	2,519.47	2,840.34
Net Income Tax paid/ refunded	(805.48)	(916.96)
Net Cash Flow from/(used in) Operating Activities: (A)	1,713.99	1,923.38
Cash Flow from Investing Activities:		
Purchase of property, plant & equipment and intangible assets	(59.24)	(161.08)
Intangible Assets under Development	(22.11)	-
Sale of property, plant & equipment	-	1.84
Interest Income Received	507.94	44.85
Purchase of Investments (Including Other Bank Balances)	(8,259.87)	(1,708.59)
Sale of Investments	5,026.32	1,374.88
(Purchase)\Sale of Fixed Deposits(net)	(636.58)	(7,220.71)
Dividend Income	15.64	10.39
Net Cash Flow from/(used in) Investing Activities: (B)	(3,427.90)	(7,658.42)
Cash Flow from Financing Activities:		
Shares issued during the year (Net of issue expenses)	-	6,363.92
Winding-Up Proceedings paid to Minority Interest	-	(0.11)
Dividend Paid	(244.27)	-
Reliasation of Proportionate portion of Share Issue Expenses (Net)	1,134.51	-
Interest Cost Paid	(0.17)	-
Net Cash Flow from/(used in) Financing Activities: (C)	890.07	6,363.81
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(823.84)	628.77
Effect of exchange rate changes on cash and cash equivalents	25.94	2.01
Cash & Cash Equivalents As At Beginning of the Year	1,611.57	980.79
Cash & Cash Equivalents As At End of the Year	813.67	1,611.57

Note: The Cash Flow Statements has been prepared under Indirect Method as set out in Accounting Standard 3, 'Cash Flow Statements' notified under section 133 of the Companies Act, 2013.

For and on behalf of the Board of Directors



Mukul Gupta
Managing Director
DIN : 5298689
Place : Kolkata
Date : 28/05/2026

CapitalNumbers Infotech Limited
Formerly known as "CapitalNumbers Infotech Private Limited")

CIN: L72200WB2012PLC183599

Notes to Financial Results

- 1 The above financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on May 28, 2026.
- 2 The results for the half year ended and year ended 31st March, 2025 are audited by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3 These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 4 The financial results include the audited financial results of one subsidiary - Capital Numbers LLC in FY 2026 & FY 2025 and the unaudited financials results of one subsidiary, Capital Numbers Australia Pty Ltd, which was deregistered during the year ended March 31, 2025.
- 5 The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20) which required effect of bonus issue to be given till the earliest period reported.
- 6 The Company does not have more than one reportable segment in terms of AS 17 and hence, segment-wise reporting is not applicable.
- 7 The figures for the half - year ended March 31, 2026 and March 31, 2025 are balancing figures between audited figures in respect of the full financial year and the reviewed figures upto the half- year period ended September 30, 2025 and audited figures upto the half- year period ended September 30, 2024. The management has exercised necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.
- 8 The comparative results and other information for the six months ended September 30, 2025 have been reviewed by the statutory auditors of the Company. The management has exercised necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.
- 9 The company has issued 32,20,000 equity shares of ₹ 10 each at a premium of ₹ 253 each as fresh issue and offered 32,20,000 equity shares of ₹ 10 each at a premium of ₹ 253 each as offer for sale by way of public issue and got listed on SME Platform of BSE Limited on January 27, 2025.
- 10 The company has utilised proceeds from IPO as per the object clause of the prospectus as details below:

Sr. No.	Particulars	Allocated Amount (₹ in lakhs)	Amount Utilised till 31st March 2026 (₹ in lakhs)	Amount recovered against OFS issue expenses	Amount Unutilised till 31st March 2026 (₹ in lakhs) ^(a)	Remarks (if any)
1	Technical Advancement of Leading-edge Technology	1,782.00	328.96	-	1,453.04	NIL
2	Increase in Spending on Business Developments;	1,500.00	164.08	-	1,335.92	NIL
3	Investment in Subsidiary	500.00	-	-	500.00	NIL
4	Funding inorganic growth through unidentified acquisitions and other strategic initiatives and general corporate purposes	2,569.45	70.75	-	2,498.70	NIL
5	Issue Related Expenses	2,117.15	2,110.91	(1,140.22)	1,146.46	Refer Note (b)
	Total	8,468.60	2,674.70	(1,140.22)	6,934.12	NIL

Note (a): The unutilized amount of the IPO proceeds are invested in the FDs and Bank.

Note (b): During the previous year, the Company had inadvertently adjusted gross issue expenses, including expenses attributable to the OFS portion, against Securities Premium instead of adjusting only the net issue expenses attributable to the Company. The amount attributable to the OFS portion was subsequently recovered from the respective selling shareholders during the current year and the Securities Premium balance has been restored to that extent. Further, the Company is in the process of modifying the relevant object clause in relation to the utilization of IPO proceeds, which is proposed to be considered in the forthcoming Board Meeting and Shareholders' Meeting.

- 11 Previous year/period's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification for comparison.

For and on behalf of the Board of Directors


Mukul Gupta
Managing Director
DIN : 5298689
Place : Kolkata
Date : 28/05/2026

Date: May 28, 2026

To,
The Listing Compliance Department
The Bombay Stock Exchange Limited,
PJ Towers, Dalal Street
Mumbai- 400 001
Scrip Code: 544343

**Sub: Declaration under Regulation 33(3)(d) of the Securities and Exchange Board of India
(Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

Pursuant to the provisions of Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm and declare that the statutory auditors of the Company i.e. M/s Satyanarayan Goyal & Co. LLP, have issued an unmodified opinion on the Audited Standalone and Consolidated Financial Results for the half year and financial year ended March 31, 2026.

However, the statutory auditors of the Company via Emphasis of Matter para have mentioned as under:

"We draw attention to Note 9 of the Statement of Audited Standalone Financial Results regarding the utilization of IPO proceeds as per the objects stated in the Prospectus. The Company had issued 32,20,000 equity shares of ₹10 each at a premium of ₹253 per share as a fresh issue and 32,20,000 equity shares of ₹10 each at a premium of ₹253 per share as an Offer for Sale ("OFS") pursuant to its public issue, and the equity shares were listed on the SME Platform of BSE Limited on January 27, 2025.

As stated in the aforesaid note, the object clause considered issue-related expenses amounting to ₹2,117.15 lakhs as gross issue expenses, including expenses attributable to the OFS portion. However, such expenses should have been restricted to the net issue expenses attributable to the Company. The amount attributable to the OFS portion was subsequently recovered from the respective selling shareholders on November 24, 2025.

In the previous year, the Company had inadvertently debited the gross issue expenses to Reserves & Surplus instead of debiting only the net issue expenses pertaining to the IPO portion. The same has been corrected during the current financial year upon recovery from the selling shareholders and, accordingly, the balance of Securities Premium has increased to that extent during the current year.

Registered Office

Mani Casadona IT Building, 8th Floor, 8E4,
East Tower, Action Area #2F, New Town
Kolkata, 700156, West Bengal, India



Further, the Company is in the process of modifying the relevant object clause in relation to the utilization of IPO proceeds, which is proposed to be considered and approved in the upcoming Board Meeting and Shareholders Meeting.

Our opinion is not modified in respect of this matter."

As mentioned in the para itself the management is in process of modifying the relevant object clause in relation to the utilization of IPO proceeds and the opinion of the statutory auditors is not modified in respect of this matter

This is for your information and records.

Thanking You.
Yours Faithfully

For CapitalNumbers Infotech Limited



Sanket Harlalka
CFO

**Registered Office**

Mani Casadona IT Building, 8th Floor, 8E4,
East Tower, Action Area #2F, New Town
Kolkata, 700156, West Bengal, India

