

Date: November 11, 2025

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

Dear Sir/Madam,

Subject: Outcome of Board Meeting of CapitalNumbers Infotech Limited for the half year ended September 30, 2025 held today i.e. November 11, 2025

Ref.: Regulation 30 & 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

In furtherance to our intimation dated November 6, 2025 and pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Regulations"), the Board of Directors of **CapitalNumbers Infotech Limited** ("the Company"), at its meeting held today i.e. **Tuesday, November 11, 2025**, have inter-alia considered and approved the following-

1. The Unaudited Financial Results (Standalone and Consolidated) of the Company for the half year ended September 30, 2025 duly reviewed and recommended by the Audit Committee along with Limited Review Report as issued by M/s. Satyanarayan Goyal & Co LLP, the Statutory Auditors of the Company.

A copy of the said results together with the Limited Review Report for the half year ended September 30, 2025 are enclosed herewith.

2. The payment of First Interim Dividend of Re. 1.00/- per Equity Share, being 10% of the face value of Rs. 10/- each, for the financial year 2025-26. The Record Date for the purpose of determining entitlement of the members for the payment of Interim Dividend shall be Wednesday, November 19, 2025. The payment of the said Interim Dividend shall be made within 30 days from the date of declaration.

The Board meeting commenced at 4:00 P.M. and concluded at 4:20 P.M.

This is for your information and records.

Thanking You.
Yours Faithfully

For **CapitalNumbers Infotech Limited**

SIKHA
BANKA

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SIKHA BANKA
Date: 2025.11.11
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Sikha Banka
Company Secretary & Compliance Officer
Membership No: A47067

Registered Office

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



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Asia-Pacific
2023

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LEADING SMES OF INDIA
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Independent Auditors' Review Report on the Unaudited Standalone Financial Results of the Company for the half-year ended September 30, 2025 pursuant to 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')

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **CapitalNumbers Infotech Limited** (formerly known as 'CapitalNumbers Infotech Private Limited') (the "Company"), for the half-year ended September 30, 2025 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (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 Accounting Standard 25 'Interim Financial Reporting' (AS 25), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted 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 Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Satyanarayan Goyal & Co. LLP
Chartered Accountants
Firm's Registration N – 006636C/ C400333

**Shubham
Jain**

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Date: 2025.11.11 16:27:00 +05'30'

CA Shubham Jain
Partner
MRN: 441604
UDIN: 25441604BMJPZG3785
Place: Indore
Date: 11/11/2025

CapitalNumbers Infotech Limited

(Formerly known as "CapitalNumbers Infotech Private Limited")

CIN: L72200WB2012PLC183599

Statement of Unaudited Standalone Financial Results for the half-year ended as on September 30, 2025
(Pursuant to regulation 33 of SEBI (LODR) Regulation, 2015)

(₹ In Lakhs)

Particulars	For the half-year ended			For the year ended March 31, 2025
	September 30, 2025	March 31, 2025	September 30, 2024	
	Unaudited	Unaudited	Audited	
I Revenue from operations	5,279.91	4,953.11	5,019.41	9,972.52
II Other income	644.39	447.50	148.98	596.48
III Total Revenue (I + II)	5,924.30	5,400.61	5,168.39	10,569.00
IV Expenses:				
(a) Employee benefits expense	2,435.79	2,422.90	2,177.42	4,600.32
(b) Finance costs	6.40	2.19	4.84	7.03
(c) Depreciation and amortization expense	75.64	83.97	67.74	151.71
(d) Other expenses	1,435.86	1,304.30	1,108.91	2,413.21
Total Expenses	3,953.69	3,813.36	3,358.91	7,172.27
V Profit/(Loss) Before Tax (III - IV)	1,970.61	1,587.25	1,809.48	3,396.73
VI Tax expense:				
(a) Current tax expense	489.80	388.33	448.52	836.85
(b) Tax Adjustment for Earlier years	-	0.02	(0.07)	(0.05)
(c) Deferred tax expense/(credit)	(9.33)	(9.83)	(5.88)	(15.71)
Total Tax Expense	480.47	378.52	442.57	821.09
VII Profit/(Loss) for the period/year (V-VI)	1,490.14	1,208.73	1,366.91	2,575.64
VIII Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	2,442.70	2,442.70	2,120.70	2,442.70
IX Reserves excluding revaluation reserves as per balance sheet of previous accounting year				13,206.22
X Earnings per Equity Share (Non-Annualised) :- Face Value of ₹ 10/- each				
Basic	6.10	5.39	6.45	11.81
Diluted	6.10	5.39	6.45	11.81

For and on behalf of the Board of Directors

**MUKUL
GUPTA**

Mukul Gupta
Managing Director
DIN : 5298689
Place : Kolkata
Date : 11/11/2025

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MUKUL GUPTA
Date: 2025.11.11
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CapitalNumbers Infotech Limited
(Formerly known as "CapitalNumbers Infotech Private Limited")

CIN: L72200WB2012PLC183599

Unaudited Standalone Balance Sheet as at September 30, 2025

(₹ In Lakhs)

Particulars		As at September 30, 2025	As at March 31, 2025
		(Unaudited)	(Audited)
A	EQUITY AND LIABILITIES		
(1)	Shareholders' funds		
	(a) Share capital	2,442.70	2,442.70
	(b) Reserves and Surplus	14,696.36	13,206.22
		17,139.06	15,648.92
(2)	Non-current liabilities		
	(a) Long Term Provisions	271.99	255.05
		271.99	255.05
(3)	Current liabilities		
	(a) Trade payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	0.45	3.95
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	70.03	87.63
	(b) Other current liabilities	200.08	243.28
	(c) Short-term provisions	260.49	121.64
		531.05	456.50
	TOTAL	17,942.10	16,360.47
B	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant & Equipment and Intangible Assets		
	- Property, Plant & Equipment	873.59	900.45
	(b) Non-Current Investments	3.21	3.21
	(c) Deferred tax assets (net)	102.45	93.12
	(d) Long-term loans and advances	8.24	8.24
	(e) Other Non-Current Assets	408.00	379.30
		1,395.49	1,384.32
(2)	Current assets		
	(a) Current Investments	5,382.57	4,405.61
	(b) Trade receivables	904.27	755.23
	(c) Cash and bank balances	8,851.55	8,641.76
	(d) Short-term loans and advances	870.30	957.40
	(e) Other current assets	537.92	216.15
		16,546.61	14,976.15
	TOTAL	17,942.10	16,360.47

For and on behalf of the Board of Directors

**MUKUL
GUPTA**

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Date: 2025.11.11
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Mukul Gupta
Managing Director
DIN : 5298689
Place : Kolkata
Date : 11/11/2025

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

CIN: L72200WB2012PLC183599

Standalone Statement Of Cash Flow For The Half-year Ended September 30, 2025

(₹ in Lakhs)

Particulars	For the half-year ended September 30, 2025	For the half-year ended September 30, 2024
	Unaudited	Audited
<u>Cash Flow From Operating Activities:</u>		
Net Profit before tax as per Profit And Loss A/c	1,970.61	1,809.48
Adjustments for:		
Interests Cost	-	2.74
Gratuity Provision	33.03	38.90
Interest Income	(280.95)	(14.39)
Interest received on Others	(0.13)	-
Liability amount Written Back	-	(0.93)
Profit on Sale of Investments	(359.62)	(121.87)
Dividend Income	(1.85)	(6.45)
Leave Encashment Provision	5.72	3.40
Unrealised Forex Exchange Loss/(Gain)	68.28	(2.52)
Depreciation and Amortisation Expense	75.64	67.74
Operating Profit Before Working Capital Changes	1,510.73	1,776.10
Adjusted for (Increase)/Decrease in operating assets:		
Loans and advances	87.10	(125.72)
Trade Receivables	(217.32)	(216.96)
Other Assets	(192.78)	(215.52)
Adjusted for Increase/(Decrease) in operating liabilities:		
Trade Payables	(21.10)	14.02
Other Current Liabilities & Provisions	(52.71)	315.08
Cash Generated From Operations Before Taxes	1,113.92	1,547.00
Net Income Tax paid/ refunded	(363.24)	(480.18)
Net Cash Flow from/(used in) Operating Activities: (A)	750.68	1,066.82
<u>Cash Flow from Investing Activities:</u>		
Purchase of property, plant & equipment and intangible assets	(48.78)	(57.29)
Interest Income Received	150.72	13.57
Purchase of Investments	(3,795.00)	(1,502.20)
Sale of Investments	3,177.65	260.84
Investment/ Maturity proceeds from Fixed Deposits (Net)	(325.01)	19.19
Dividend Income	1.85	6.45
Net Cash Flow from/(used in) Investing Activities: (B)	(838.57)	(1,259.44)
<u>Cash Flow from Financing Activities:</u>		
Interest Cost Paid	-	(2.74)
Net Cash Flow from/(used in) Financing Activities (C)	-	(2.74)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(87.89)	(195.36)
Cash & Cash Equivalents As At Beginning of the Year	1,440.88	807.32
Cash & Cash Equivalents As At End of the Year	1,352.99	611.96

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 Digitally signed by MUKUL GUPTA
Date: 2025.11.11 16:17:52 +05'30'

Mukul Gupta
Managing Director
DIN : 5298689
Place : Kolkata
Date : 11/11/2025

Notes to Financial Results

- The above unaudited standalone financial results and Standalone Statement of Assets and Liabilities were reviewed by the audit committee and then approved by the Board of Directors at their respective meetings held on November 11, 2025.
- The Results for the half-year ended September 30, 2025 are reviewed by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 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.
- 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. EPS for the half-year ended March 31, 2025, September 30, 2025 and 2024 are not annualised.
- The Company does not have more than one reportable segment in terms of AS-17 and hence, segment wise reporting is not applicable.
- The comparative results and other information for the six months ended September 30, 2024 have been audited 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
- The figures for the half year ended March 31, 2025 are balancing figures between audited figures in respect of the full financial year ended March 31, 2025 which were audited by the statutory auditor and the audited half- year figures upto the period ended September 30, 2024.
- 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. 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 September 30,2025 (₹ in lakhs)*	Amount Unutilised till September 30,2025 (₹ in lakhs)*	Remarks (if any)
1	Technical Advancement of Leading-edge Technology	1,782.00	138.83	1,643.17	NIL
2	Increase in Spending on Business Developments;	1,500.00	120.49	1,379.51	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	15.00	2,554.45	NIL
5	Issue Related Expenses	2,117.15	2,104.68	12.47	NIL
	Total	8,468.60	2,379.00	6,089.60	

* The unutilized amount of the IPO proceeds are invested in the FDs.

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

Notes to Financial Results

- 9 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**



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Date: 2025.11.11 16:18:11
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Mukul Gupta
Managing Director
Place : Kolkata
Date : 11/11/2025

Independent Auditors' Review Report on the Unaudited Consolidated Financial Results of the Company for the half-year ended September 30, 2025 pursuant to 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')

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **CapitalNumbers Infotech Limited** (formerly known as 'CapitalNumbers Infotech Private Limited') (the "Company") (the "Parent") and its subsidiary (the Holding company and the subsidiary together referred to as "**the Group**"), for the half-year ended September 30, 2025 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (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 Accounting Standard 25 'Interim Financial Reporting' (AS 25), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. This Statement includes the result of the following entities:

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

5. Based on our review conducted 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 Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Satyanarayan Goyal & Co. LLP
Chartered Accountants
Firm's Registration N – 006636C/ C400333

Shubham Jain
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Shubham Jain
Date: 2025.11.11
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CA Shubham Jain
Partner
MRN: 441604
UDIN: 25441604BMJPZH7540
Place: Indore
Date: 11/11/2025

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

CIN: L72200WB2012PLC183599

Statement of Unaudited Consolidated Financial Results for the half-year ended as on September 30, 2025
(Pursuant to regulation 33 of SEBI (LODR) Regulation, 2015)

(₹ in Lakhs)

Particulars	For the Half-Year ended			For the year ended March 31, 2025
	September 30, 2025	March 31, 2025	September 30, 2024	
	Unaudited	Audited	Audited	Audited
I Revenue from operations	5,267.25	4,954.17	5,018.73	9,972.90
II Other Income	644.39	447.50	148.01	595.51
III Total Revenue (I+II)	5,911.64	5,401.67	5,166.74	10,568.41
IV Expenses:				
(a) Employee benefits expense	2,435.79	2,422.90	2,177.42	4,600.32
(b) Finance costs	7.29	4.79	5.50	10.29
(c) Depreciation and amortization expense	75.64	83.97	67.74	151.71
(d) Other expenses	1,430.79	1,298.90	1,100.46	2,399.36
Total Expenses	3,949.51	3,810.56	3,351.12	7,161.68
V Profit/(Loss) Before Tax (III - IV)	1,962.13	1,591.11	1,815.62	3,406.73
VI Tax expense:				
(a) Current tax expense	492.45	389.42	452.64	842.06
(b) Tax Adjustment for Earlier years	(0.99)	0.85	(0.11)	0.74
(c) Deferred tax expense/(credit)	(9.33)	(9.83)	(5.88)	(15.71)
Total Tax Expense	482.13	380.44	446.65	827.09
VII Profit/(Loss) for the period/year (V-VI)	1,480.00	1,210.67	1,368.97	2,579.64
VIII Minority Interest	-	-	(0.19)	(0.19)
IX Profit attributable to equity shareholders of holding company (VII-VIII)	1,480.00	1,210.67	1,369.16	2,579.83
X Paid-up equity share capital (Face Value of ₹ 10/- each)	2,442.70	2,442.70	2,120.70	2,442.70
XI Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				13,245.99
XII Earnings per share:-				
Face Value of ₹ 10/- each (not annualised):				
a) Basic	6.06	5.40	6.46	11.83
b) Diluted	6.06	5.40	6.46	11.83

For and on behalf of the Board of Directors

MUKUL GUPTA Digitally signed by MUKUL GUPTA
Date: 2025.11.11 16:19:22 +05'30'

Mukul Gupta
Managing Director
DIN : 5298689
Place : Kolkata
Date : 11/11/2025

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

CIN: L72200WB2012PLC183599

Unaudited Consolidated Balance Sheet as at September 30, 2025

(₹ in Lakhs)

Particulars		As at September 30, 2025	As at March 31, 2025
		Unaudited	Audited
A	EQUITY AND LIABILITIES		
(1)	Shareholders' funds		
	(a) Share capital	2,442.70	2,442.70
	(b) Reserves and Surplus	14,739.63	13,245.99
		17,182.33	15,688.69
(2)	Minority Interest	-	-
(3)	Non-current liabilities		
	(a) Long Term Provisions	271.99	255.05
		271.99	255.05
(4)	Current liabilities		
	(a) Trade payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	0.45	3.95
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	80.90	96.68
	(b) Other current liabilities	200.08	246.42
	(c) Short-term provisions	262.12	121.64
		543.55	468.69
	TOTAL	17,997.87	16,412.43
B	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant & Equipment and Intangible Assets		
	(i) Property, Plant & Equipment	873.59	900.45
	(b) Deferred Tax Assets (Net)	102.45	93.12
	(c) Long-term loans and advances	8.24	6.25
	(d) Other Non Current Assets	408.00	379.30
		1,392.28	1,379.12
(2)	Current assets		
	(a) Current Investments	5,382.57	4,405.61
	(b) Trade receivables	846.42	641.70
	(c) Cash and bank balances	8,968.38	8,812.45
	(d) Short-term loans and advances	870.30	957.40
	(e) Other current assets	537.92	216.15
		16,605.59	15,033.31
	TOTAL	17,997.87	16,412.43

For and on behalf of the Board of Directors

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Date: 2025.11.11 16:19:36 +05'30'

Mukul Gupta
Managing Director
DIN : 5298689
Place : Kolkata
Date : 11/11/2025

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

Consolidated Statement Of Cash Flow For The Half-year Ended September 30, 2025

(₹ in Lakhs)

Particulars	For the half-year ended September 30, 2025	For the half-year ended September 30, 2024
	Unaudited	Audited
<u>Cash Flow From Operating Activities:</u>		
Net Profit before tax as per Profit And Loss A/c	1,962.13	1,815.62
Adjustments for:		
Interests Cost	-	3.40
Gratuity Provision	33.03	38.90
Interest Income	(280.95)	(14.39)
Interest received on Others	(0.13)	-
Liability amount Written Back	-	(0.93)
Profit on Sale of Investments	(359.62)	(120.90)
Dividend Income	(1.85)	(6.45)
Leave Encashment Provision	5.72	3.40
Unrealised Forex Exchange Loss/(Gain)	68.28	(2.52)
Depreciation and Amortisation Expense	75.64	67.74
Operating Profit Before Working Capital Changes	1,502.25	1,783.87
Adjusted for (Increase)/Decrease in operating assets:		
Loans and advances	87.10	(125.59)
Trade Receivables	(273.00)	(87.87)
Other Assets	(192.78)	(215.52)
Adjusted for Increase/(Decrease) in operating liabilities:		
Trade Payables	(19.27)	9.55
Other Current Liabilities & Provisions	(55.86)	315.07
Cash Generated From Operations Before Taxes	1,048.44	1,679.51
Net Income Tax paid/ refunded	(365.26)	(483.33)
Net Cash Flow from/(used in) Operating Activities: (A)	683.18	1,196.18
<u>Cash Flow from Investing Activities:</u>		
Purchase of property, plant & equipment and intangible assets	(48.78)	(57.29)
Interest Income Received	150.72	13.57
Purchase of Investments	(3,795.00)	(1,502.20)
Sale of Investments	3,177.65	259.87
Investment/ Maturity proceeds from Fixed Deposits (Net)	(325.01)	19.19
Dividend Income	1.85	6.45
Net Cash Flow from/(used in) Investing Activities: (B)	(838.57)	(1,260.41)
<u>Cash Flow from Financing Activities:</u>		
Winding-Up Proceedings paid to Minority Interest	-	(0.11)
Interest Cost Paid	-	(3.40)
Net Cash Flow from/(used in) Financing Activities (C)	-	(3.51)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(155.39)	(67.74)
Effect of exchange rate changes on cash and cash equivalents	13.64	0.99
Cash & Cash Equivalents As At Beginning of the Year	1,611.57	980.79
Cash & Cash Equivalents As At End of the Year	1,469.82	914.04

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

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Date: 2025.11.11 16:19:52 +05'30'

Mukul Gupta
Managing Director
DIN : 5298689
Place : Kolkata
Date : 11/11/2025

CapitalNumbers Infotech Limited

Formerly known as "CapitalNumbers Infotech Private Limited")

CIN: L72200WB2012PLC183599

Notes to Financial Results

- 1 The above unaudited consolidated financial results and Standalone Statement of Assets and Liabilities were reviewed by the audit committee and then approved by the Board of Directors at their respective meetings held on November 11, 2025.
- 2 The Results for the half-year ended September 30, 2025 are reviewed 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 un-audited financial results of one wholly-owned subsidiary - Capital Numbers LLC.
- 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. EPS for the half-year ended March 31, 2025, September 30, 2025 and 2024 are not annualised.
- 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 comparative results and other information for the six months ended September 30, 2024 have been audited by the statutory auditors of the Company.
- 8 The figures for the half year ended March 31, 2025 are balancing figures between audited figures in respect of the full financial year ended March 31, 2025 which were audited by the statutory auditor and the audited half- year figures upto the period ended September 30, 2024.
- 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. 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 September 30,2025 (₹ in lakhs)*	Amount Unutilised till September 30,2025 (₹ in lakhs)*	Remarks (if any)
1	Technical Advancement of Leading-edge Technology	1,782.00	138.83	1,643.17	NIL
2	Increase in Spending on Business Developments	1,500.00	120.49	1,379.51	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	15.00	2,554.45	NIL
5	Issue Related Expenses	2,117.15	2,104.68	12.47	NIL
	Total	8,468.60	2,379.00	6,089.60	

* The unutilized amount of the IPO proceeds are invested in the FDs.

- 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 Digitally signed by MUKUL GUPTA
Date: 2025.11.11 16:20:08 +05'30'

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