

Date: May 14, 2025

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 year ended 31st March, 2025 held today i.e. May 14, 2025

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

Dear Sir,

Pursuant to the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Regulations"), the Board of Directors of the Company at its Meeting held today i.e. May 14, 2025, have inter-alia considered and approved-

1. Audited Standalone and Consolidated Financial Results of the Company for the half year and Financial Year ended 31st March, 2025 along with Auditor's Report and Certificate for Unmodified Opinion on the aforesaid Audited Financial Results.
2. Resignation of Priya Jhunjhunwala (Mem. No. A65393) from the post of Company Secretary and Compliance Officer w.e.f. May 12, 2025. The same has already been informed to BSE dated May 8, 2025.
3. Appointment of Mrs. Sikha Banka (Mem. No. A47067) for the post of Company Secretary and Compliance Officer w.e.f. May 14, 2025.
4. Appointment of M/s. Ankur Poddar & Associates, Chartered Accountant (Mem. No. 064630) as the Internal Auditor of the Company for the Financial Year 2025-26.
5. Appointment of M/s. Prateek Kohli & Associates, Company Secretaries (Peer Review No. 2042/2022) as the Secretarial Auditor of the Company for the Financial Year 2025-26.

The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/ CMD/4/2015 dated 9th September, 2015 SEBI/HO/CFD/CFD-PoD 1/P/CIR/2023/123 dated 13th July, 2023, are given in "Annexures" attached to this letter:

The meeting of Board of Directors commenced at 11:00 A.M. and concluded at 11:35 A.M.

Please take the same on your record and acknowledge the receipt of the same.

Thanking You.
Yours Faithfully

For CapitalNumbers Infotech Limited

MUKUL GUPTA Digitally signed by MUKUL GUPTA
Date: 2025.05.14 11:38:59 +05'30'

Mukul Gupta
Managing Director & CEO
DIN No: 05298689

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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CapitalNumbers Infotech Limited

CIN No. L72200WB2012PLC183599 | PAN No. AAEC9371K | GST No. 19AAEC9371K1Z4 | D&B D-U-N-S No. 65-080-6800

Annexure – 1

Resignation of Ms. Priya Jhunjhunwala as Company Secretary & Compliance Officer as well as the Key Managerial Personnel of the Company.

Sr. No.	Particulars	Disclosures
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Resignation due to personal reason
2.	Date of appointment/cessation (as applicable) & term of appointment/re-appointment	May 12, 2025.
3.	Brief profile (in case of appointment)	Not Applicable
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

Annexure -2

Appointment of Mrs. Sikha Banka as Company Secretary & Compliance Officer as well as the Key Managerial Personnel of the Company.

S.NO.	PARTICULARS	DESCRIPTION
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment
2.	Date of appointment / cessation (as applicable) & term of appointment	Date of Appointment - May 14, 2025; Term of Appointment - As per employment terms of the Company
3.	Brief Profile	Mrs. Sikha Banka is an Associate Member of the Institute of Company Secretaries of India since 2016. She has more than 6 years of experience in secretarial duties and compliances. She is currently responsible to handle entire secretarial duties and compliances.
4.	Disclosure of relationships between directors (In case of appointment of a director)	Not Applicable

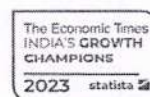
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Annexure -3**Appointment of Internal Auditors**

S.NO.	PARTICULARS	DESCRIPTION
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of M/s. Ankur Poddar & Associates, Chartered Accountant as Internal Auditors of the Company for Financial Year 2025-2026.
2.	Date of appointment / cessation (as applicable) & term of appointment	May 14, 2025
3.	Brief Profile	M/s. Ankur Poddar & Associates, is a Chartered Accountants firm, which provides wide array of professional services such as Auditing & Assurance, Direct and Indirect Tax compliances, Tax Representation and Company Law Matters.
4.	Disclosure of relationships between directors (In case of appointment of a director)	Not Applicable

Annexure -4**Appointment of Secretarial Auditors**

S.NO.	PARTICULARS	DESCRIPTION
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of M/s. Prateek Kohli & Associates, Company Secretaries as the Secretarial Auditor of the Company for the Financial Year 2025-26.
2.	Date of appointment / cessation (as applicable) & term of appointment	May 14, 2025
3.	Brief Profile	M/s. Prateek Kohli & Associates, is a Practicing Company Secretary Firm, which provides wide array of professional services such as Compliance services, Secretarial Audit, Statutory registers, Corporate Governance Services, Filing returns with ROC, Filing annual accounts, Corporate Advisory Services and other related services.
4.	Disclosure of relationships between directors (In case of appointment of a director)	Not Applicable

Registered Office

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**CapitalNumbers Infotech Limited**

CIN No. L72200WB2012PLC183599 | PAN No. AAEC9371K | GST No. 19AAEC9371K1Z4 | D&B D-U-N-S No. 65-080-6800



Independent Auditors' Report on Half-yearly and Year to date 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)**

We have audited the accompanying half-yearly financial results of **CapitalNumbers Infotech Limited (Formerly known as CapitalNumbers Infotech Private Limited)** ("the Company") for the half-year ended March 31, 2025 and the year-to-date results for the period from April 1, 2024 to March 31, 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (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, 2025 as well as the year-to-date results for the period from April 1, 2024 to March 31, 2025.

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.

Management's Responsibilities for the financial results

These half-yearly financial results as well as the year-to-date financial results have been prepared on the basis of the interim and annual financial statements. The Company's Board of Directors are responsible for the preparation of these 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 Standard 25 - Interim Financial Reporting 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 standalone 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 Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone financial results

Our objectives are to obtain reasonable assurance about whether the Standalone 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 Standalone 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 standalone 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 standalone 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.
- e. Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone 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, 2025 as reported in these standalone financial results are the balancing figures between audited figures in respect of the full financial year and the audited year-to-date published figures up to the period ended September 30, 2024. The comparative financial information for the half-year ended March 31, 2024 were not subject to limited review/audit by the statutory auditors and have been presented solely based on the information compiled by the management.

For Satyanarayan Goyal & Co. LLP
Chartered Accountants
(Firm's Registration No. – 006636C/ C400333)

Shubham Jain Digitally signed by Shubham Jain
Date: 2025.05.14 11:45:52 +05'30'

CA Shubham Jain
(Partner)
(M. No. - 441604)
(UDIN - 25441604BMJPTB7956)
Place: Indore
Date: 14-05-2025

CapitalNumbers Infotech Limited

(Formerly known as "CapitalNumbers Infotech Private Limited")

CIN: L72200WB2012PLC183599

Statement of Audited Standalone Financial Results for the half-year ended and year ended as on March 31, 2025
(Pursuant to regulation 33 of SEBI (LODR) Regulation, 2015)

(₹ in Lakhs)

Particulars	For the Half-Year ended			For the year	For the year
	March 31, 2025	September 30, 2024	March 31, 2024	ended March 31, 2025	ended March 31, 2024
	Audited	Audited	Audited	Audited	Audited
I Revenue from operations	4,953.11	5,019.41	4,659.47	9,972.52	9,819.09
II Other Income	447.50	148.98	153.72	596.48	205.66
III Total Revenue (I+II)	5,400.61	5,168.39	4,813.19	10,569.00	10,024.75
IV Expenses:					
(a) Employee benefits expense	2,422.90	2,177.42	2,181.84	4,600.32	4,295.39
(b) Finance costs	2.19	4.84	9.46	7.03	17.29
(c) Depreciation and amortization expense	83.97	67.74	93.54	151.71	148.66
(d) Other expenses	1,304.30	1,108.91	986.49	2,413.21	2,114.59
Total Expenses	3,813.36	3,358.91	3,271.33	7,172.27	6,575.93
V Profit/(Loss) before prior-period items and tax (III - IV)	1,587.25	1,809.48	1,541.86	3,396.73	3,448.82
VI Prior Period items	-	-	(2.51)	-	24.63
V Profit/(Loss) Before Tax (III + IV)	1,587.25	1,809.48	1,539.35	3,396.73	3,473.45
VI Tax expense:					
(a) Current tax expense	388.33	448.52	410.84	836.85	888.72
(b) Tax Adjustment for Earlier years	0.02	(0.07)	-	(0.05)	(2.20)
(c) Deferred tax expense/(credit)	(9.83)	(5.88)	(14.67)	(15.71)	(9.16)
Total Tax Expense	378.52	442.57	396.17	821.09	877.36
VII Profit/(Loss) for the period/year (V-VI)	1,208.73	1,366.91	1,143.18	2,575.64	2,596.09
VIII Paid-up equity share capital (Face Value of ₹ 10/- each)	2,442.70	2,120.70	2,120.70	2,442.70	2,120.70
IX Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				13,206.22	4,585.32
X Earnings per share:- Face Value of ₹ 10/- each (not annualised):					
a) Basic	5.39	6.45	5.39	11.81	12.23
b) Diluted	5.39	6.45	5.39	11.81	12.23

For and on behalf of the Board of Directors

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Date: 2025.05.14 11:05:51 +05'30'

Mukul Gupta
Managing Director
DIN : 5298689
Place : Kolkata
Date : 14-05-2025

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

CIN: L72200WB2012PLC183599
Standalone Balance Sheet as at March 31, 2025

(₹ in Lakhs)

Particulars		As at March 31, 2025	As at March 31, 2024
		Audited	Audited
A	EQUITY AND LIABILITIES		
(1)	Shareholders' funds		
	(a) Share capital	2,442.70	2,120.70
	(b) Reserves and Surplus	13,206.22	4,585.32
		15,648.92	6,706.02
(2)	Non-current liabilities		
	(a) Long Term Provisions	255.05	215.42
		255.05	215.42
(3)	Current liabilities		
	(a) Trade payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	3.95	3.94
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	87.63	15.48
	(b) Other current liabilities	243.28	138.34
	(c) Short-term provisions	121.64	158.82
		456.50	316.58
	TOTAL	16,360.47	7,238.02
B	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant & Equipment and Intangible Assets		
	(i) Property, Plant & Equipment	900.45	896.98
	(b) Non Current Investments	3.21	3.21
	(c) Long-term loans and advances	93.12	77.40
	(d) Deferred Tax Assets (Net)	8.24	0.16
	(e) Other Non Current Assets	379.30	325.05
		1,384.32	1,302.80
(2)	Current assets		
	(a) Current Investments	4,405.61	3,625.71
	(b) Trade receivables	755.23	670.10
	(c) Cash and bank balances	8,641.76	837.33
	(d) Short-term loans and advances	957.40	772.03
	(e) Other current assets	216.15	30.05
		14,976.15	5,935.22
	TOTAL	16,360.47	7,238.02

For and on behalf of the Board of Directors

**MUKUL
GUPTA**

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Date: 2025.05.14
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Mukul Gupta
Managing Director
DIN : 5298689
Place : Kolkata
Date : 14-05-2025

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

Standalone Statement Of Cash Flow for the year ended March 31, 2025

(₹ in Lakhs)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Cash Flow From Operating Activities:		
Net Profit before tax as per Profit And Loss A/c	3,396.73	3,473.45
Adjustments for:		
Interest Cost	-	7.31
Gratuity Provision	83.86	76.27
Interest Income	(127.84)	(35.70)
Interest received on Others	(0.03)	-
Liability amount Written Back	(0.83)	(2.16)
Profit on Sale of Asset	(1.22)	(17.01)
Asset Disposed off during the year	5.28	2.95
Profit on Sale of Investments	(447.17)	(125.80)
Dividend Income	(10.39)	(8.83)
Leave Encashment Provision	0.99	6.60
Unrealised Forex Exchange Loss/(Gain)	43.54	0.15
Prior Period Adjustment of Expenses/(Income)	-	(24.63)
Depreciation and Amortisation Expense	151.71	148.66
Operating Profit Before Working Capital Changes	3,094.63	3,501.26
Adjusted for (Increase)/Decrease in operating assets		
Loans and advances	(185.37)	(28.43)
Trade Receivables	(128.67)	3.64
Other Assets	(107.49)	48.11
Adjusted for Increase/(Decrease) in operating liabilities:		
Trade Payables	72.99	(60.71)
Other Current Liabilities & Provisions	84.03	(278.91)
Cash Generated From Operations Before Taxes	2,830.12	3,184.96
Net Income Tax paid/ refunded	(903.03)	(892.26)
Net Cash Flow from/(used in) Operating Activities: (A)	1,927.09	2,292.70
Cash Flow from Investing Activities:		
Purchase of property, plant & equipment and intangible assets	(161.08)	(189.61)
Sale of property, plant & equipment	1.84	75.54
Interest Income Received	44.85	33.77
Purchase of Investments(Including Other Bank Balances)	(8,929.30)	(2,438.79)
Sale of Investments	1,375.85	887.00
Dividend Income	10.39	8.83
Net Cash Flow from/(used in) Investing Activities: (B)	(7,657.45)	(1,623.26)
Cash Flow from Financing Activities:		
Buy Back of Shares	-	(1,831.92)
Repayment of Borrowings	-	(107.13)
Shares issued during the year (Net of issue expenses)	6,363.92	-
Interest Cost Paid	-	(7.31)
Net Cash Flow from/(used in) Financing Activities: (C)	6,363.92	(1,946.36)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	633.56	(1,276.92)
Cash & Cash Equivalents As At Beginning of the Year	807.32	2,084.24
Cash & Cash Equivalents As At End of the Year	1,440.88	807.32

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
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MUKUL GUPTA
Date: 2025.05.14 11:06:27
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Mukul Gupta
Managing Director
DIN : 5298689
Place : Kolkata
Date : 14-05-2025

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 14, 2025.
- 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 comparative results and other information for the six months ended September 30, 2024 have been audited by the statutory auditors of the Company and for the six months ended March 31, 2024 have not been audited/limited 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.
- 7 The figures for the half - year ended March 31, 2025 and March 31, 2024 are balancing figures between audited figures in respect of the full financial year and the audited figures upto the half - year period ended September 30, 2024 and the unaudited figures upto the half - year period ended September 30, 2023 respectively.
- 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 2025 (₹ in lakhs)	Amount Unutilised till 31st March 2025 (₹ in lakhs)*	Remarks (if any)
1	Technical Advancement of Leading-edge Technology	1,782.00	12.76	1,769.24	NIL
2	Increase in Spending on Business Developments;	1,500.00	106.98	1,393.02	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	-	2,569.45	NIL
5	Issue Related Expenses	2,117.15	2,104.68	12.47	NIL
	Total	8,468.60	2,224.42	6,244.18	

* 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**

Mukul Gupta
Managing Director
DIN : 5298689
Place : Kolkata
Date : 14-05-2025

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Date: 2025.05.14 11:06:46
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Independent Auditors' Report on Half-yearly and Year to date 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 subsidiaries (the Holding company and its subsidiaries together referred to as "**the Group**"), which comprise the consolidated statement of assets and liabilities as at 31st March, 2025, 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 and unaudited separate financial statements /financial results/ financial information of the subsidiary certified by the management, 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%
Capital Numbers Australia Pty Ltd. (Liquidated during the financial year ended March 31, 2025)	Subsidiary	Australia	90%

- (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, 2025.

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.

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.

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

- (a) We did not review / audit the interim financial information / annual financial statements of one subsidiary included in the consolidated financial results, whose financial statements reflect total assets of Rs. NIL as at March 31, 2025 and total revenues of Rs. NIL and Rs. NIL for the half-year and year ended March 31, 2025 respectively, total net profit/(loss) after tax of Rs. NIL and Rs. (1.85) Lakhs for the half-year and year ended March 31, 2025 respectively and net cash outflows of Rs. 12.25 Lakhs for the year ended March 31, 2025, as considered in the Statement. These financial statements are unaudited and have been furnished to us by the Management and our opinion and conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such unaudited financial statements. In our opinion and according to the information and explanations given to us by the Board of Directors, these financial information are not material to the Group.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the Financial Results/financial information certified by the Board of Directors.

Satyanarayan Goyal & Co LLP
Chartered Accountants

LLPIN: ABB-8676

Regd. Address:
H.O. : "Sai Sharnam" 70, Jaora Compound,
Behind Pooja Dairy,
Indore (M. P.), 452001
Mobile No. : 94240-22223
E-Mail: cashubhamdjain@gmail.com
Website: www.casngoyal.com

- (b) The figures for the half-year ended 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 audited year-to-date published consolidated figures up to the period ended September 30, 2024. The comparative financial information for the half-year ended March 31, 2024 were not subject to limited review/audit by the statutory auditors and have been presented solely based on the information compiled by the management.

For Satyanarayan Goyal & Co. LLP
Chartered Accountants
(Firm's Registration No. – 006636C/ C400333)

Shubham Jain Digitally signed by Shubham Jain
Date: 2025.05.14 11:45:00 +05'30'

CA Shubham Jain
(Partner)
(M. No. - 441604)
(UDIN - 25441604BMJPTC7226)
Place: Indore
Date: 14-05-24

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, 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	For the year ended March 31, 2024
	March 31, 2025	September 30, 2024	March 31, 2024		
	Audited	Audited	Audited	Audited	Audited
I Revenue from operations	4,954.17	5,018.73	4,658.65	9,972.90	9,817.21
II Other Income	447.50	148.01	153.80	595.51	221.59
III Total Revenue (I+II)	5,401.67	5,166.74	4,812.45	10,568.41	10,038.80
IV Expenses:					
(a) Employee benefits expense	2,422.90	2,177.42	2,181.84	4,600.32	4,295.39
(b) Finance costs	4.79	5.50	10.30	10.29	18.63
(c) Depreciation and amortization expense	83.97	67.74	93.54	151.71	148.66
(d) Other expenses	1,298.90	1,100.46	973.69	2,399.36	2,096.14
Total Expenses	3,810.56	3,351.12	3,259.37	7,161.68	6,558.82
V Profit/(Loss) before prior-period items and tax (III - IV)	1,591.11	1,815.62	1,553.08	3,406.73	3,479.98
VI Prior Period items	-	-	(2.51)	-	24.63
V Profit/(Loss) Before Tax (III - IV)	1,591.11	1,815.62	1,550.57	3,406.73	3,504.61
VI Tax expense:					
(a) Current tax expense	389.42	452.64	415.77	842.06	898.57
(b) Tax Adjustment for Earlier years	0.85	(0.11)	-	0.74	2.13
(c) Deferred tax expense/(credit)	(9.83)	(5.88)	(14.67)	(15.71)	(9.16)
Total Tax Expense	380.44	446.65	401.10	827.09	891.54
VII Profit/(Loss) for the period/year (V-VI)	1,210.67	1,368.97	1,149.47	2,579.64	2,613.07
VIII Minority Interest	-	(0.19)	-	(0.19)	-
IX Profit attributable to equity shareholders of holding company (VII-VIII)	1,210.67	1,369.16	1,149.47	2,579.83	2,613.07
X Paid-up equity share capital (Face Value of ₹ 10/- each)	2,442.70	2,120.70	2,120.70	2,442.70	2,120.70
XI Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				13,245.99	4,618.90
XII Earnings per share:- Face Value of ₹ 10/- each (not annualised):					
a) Basic	5.40	6.46	5.42	11.83	12.31
b) Diluted	5.40	6.46	5.42	11.83	12.31

For and on behalf of the Board of Directors

MUKUL GUPTA Digitally signed by MUKUL GUPTA
Date: 2025.05.14 11:09:29 +05'30'

Mukul Gupta
Managing Director
DIN : 5298689
Place : Kolkata
Date : 14-05-2025

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

CIN: L72200WB2012PLC183599
Consolidated Balance Sheet as at March 31, 2025

(₹ in Lakhs)

Particulars		As at March 31, 2025	As at March 31, 2024
		Audited	Audited
A	EQUITY AND LIABILITIES		
(1)	Shareholders' funds		
	(a) Share capital	2,442.70	2,120.70
	(b) Reserves and Surplus	13,245.99	4,618.90
		15,688.69	6,739.60
(2)	Minority Interest	-	0.29
(3)	Non-current liabilities		
	(a) Long Term Provisions	255.05	215.42
		255.05	215.42
(4)	Current liabilities		
	(a) Trade payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	3.95	3.94
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	96.68	22.92
	(b) Other current liabilities	246.42	139.87
	(c) Short-term provisions	121.64	168.74
		468.69	335.47
	TOTAL	16,412.43	7,290.78
B	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant & Equipment and Intangible Assets		
	(i) Property, Plant & Equipment	900.45	896.98
	(b) Long-term loans and advances	93.12	77.40
	(c) Deferred Tax Assets (Net)	6.25	0.16
	(d) Other Non Current Assets	379.30	325.05
		1,379.12	1,299.59
(2)	Current assets		
	(a) Current Investments	4,405.61	3,625.71
	(b) Trade receivables	641.70	552.47
	(c) Cash and bank balances	8,812.45	1,010.80
	(d) Short-term loans and advances	957.40	772.16
	(e) Other current assets	216.15	30.05
		15,033.31	5,991.19
	TOTAL	16,412.43	7,290.78

For and on behalf of the Board of Directors

MUKUL GUPTA

Digitally signed by MUKUL GUPTA
Date: 2025.05.14 11:09:49 +05'30'

Mukul Gupta
Managing Director
DIN : 5298689
Place : Kolkata
Date : 14-05-2025

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

CIN: L72200WB2012PLC183599

Consolidated Statement Of Cash Flow For The Year Ended March 31, 2025

(₹ in Lakhs)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Cash Flow From Operating Activities:		
Net Profit before tax as per Profit And Loss A/c	3,406.73	3,504.61
Adjustments for:		
Interests Cost	-	7.31
Gratuity Provision	83.86	76.27
Interest Income	(127.84)	(35.70)
Interest received on Others	(0.03)	(0.55)
Liability amount Written Back	(0.83)	(2.16)
Profit on Sale of Asset	(1.22)	(17.01)
Asset Disposed off during the year	5.28	2.95
Profit on Sale of Investments	(446.20)	(125.80)
Dividend Income	(10.39)	(8.83)
Leave Encashment Provision	0.99	6.60
Unrealised Forex Exchange Loss/(Gain)	43.54	0.15
Prior Period Adjustment of Expenses/(Income)	-	(24.63)
Depreciation and Amortisation Expense	151.71	148.66
Operating Profit Before Working Capital Changes	3,105.60	3,531.87
Adjusted for (Increase)/Decrease in operating assets:		
Loans and advances	(185.24)	(28.48)
Trade Receivables	(132.77)	(74.62)
Other Assets	(107.49)	48.11
Adjusted for Increase/(Decrease) in operating liabilities:		
Trade Payables	74.60	(53.77)
Other Current Liabilities & Provisions	85.64	(292.39)
Cash Generated From Operations Before Taxes	2,840.34	3,130.72
Net Income Tax paid/ refunded	(916.96)	(896.71)
Net Cash Flow from/(used in) Operating Activities: (A)	1,923.38	2,234.01
Cash Flow from Investing Activities:		
Purchase of property, plant & equipment and intangible assets	(161.08)	(189.61)
Sale of property, plant & equipment	1.84	75.54
Interest Income Received	44.85	34.32
Purchase of Investments (Including Other Bank Balances)	(8,929.30)	(2,438.79)
Sale of Investments	1,374.88	887.00
Dividend Income	10.39	8.83
Net Cash Flow from/(used in) Investing Activities: (B)	(7,658.42)	(1,622.71)
Cash Flow from Financing Activities:		
Buy Back of Shares	-	(1,831.92)
Repayment of Borrowings	-	(107.13)
Shares issued during the year (Net of issue expenses)	6,363.92	-
Winding-Up Proceedings paid to Minority Interest	(0.11)	-
Interest Cost Paid	-	(7.31)
Net Cash Flow from/(used in) Financing Activities: (C)	6,363.81	(1,946.36)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	628.77	(1,335.06)
Effect of exchange rate changes on cash and cash equivalents	2.01	16.63
Cash & Cash Equivalents As At Beginning of the Year	980.79	2,299.22
Cash & Cash Equivalents As At End of the Year	1,611.57	980.79

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: 2025.05.14 11:10:07 +05'30'

Mukul Gupta
Managing Director
DIN : 5298689
Place : Kolkata
Date : 14-05-2025

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 14, 2025.
- 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 and unaudited financial results of one subsidiary - Capital Numbers Australia Pty Ltd.
- 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 comparative results and other information for the six months ended September 30, 2024 have been audited by the statutory auditors of the Company and for the six months ended March 31, 2024 have also 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.
- 8 The figures for the half - year ended March 31, 2025 and March 31, 2024 are balancing figures between audited figures in respect of the full financial year and the audited figures upto the half- year period ended September 30, 2024 and the unaudited figures upto the half- year period ended September 30, 2023 respectively.
- 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 2025 (₹ in lakhs)	Amount Unutilised till 31st March 2025 (₹ in lakhs)*	Remarks (if any)
1	Technical Advancement of Leading-edge Technology	1,782.00	12.76	1,769.24	NIL
2	Increase in Spending on Business Developments;	1,500.00	106.98	1,393.02	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	-	2,569.45	NIL
5	Issue Related Expenses	2,117.15	2,104.68	12.47	NIL
	Total	8,468.60	2,224.42	6,244.18	

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

- 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 Digitally signed by MUKUL GUPTA
Date: 2025.05.14 11:10:25 +05'30'

Mukul Gupta
Managing Director
DIN : 5298689
Place : Kolkata
Date : 14-05-2025

Date: May 14, 2025

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**

In compliance with the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements Regulations, 2015, as amended, we hereby confirm and declare that the statutory auditors of the Company i.e. M/s Satyanarayan Goyal & Co. LLP, Chartered Accountants have issued an unmodified opinion on the Audited (Standalone and Consolidated) Financial Results for the half year and year ended 31st March, 2025.

Kindly take the above on record.

Thanking You.
Yours Faithfully

For CapitalNumbers Infotech Limited

SANKET

Digitally signed by
SANKET HARLALKA

HARLALKA

Date: 2025.05.14
11:39:28 +05'30'

Sanket Harlalka
CFO

Registered Office

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



High-Growth
Companies
Asia-Pacific
2023

dun & bradstreet
LEADING ENTERPRISES OF INDIA
2023



CapitalNumbers Infotech Limited

CIN No. L72200WB2012PLC183599 | PAN No. AAEECC9371K | GST No. 19AAEECC9371K1Z4 | D&B D-U-N-S No. 65-080-6800