



CIN: L92200WB2001PLC093236
Registered Office: Unit 16, 13 th Floor, Tower 1, EM 3,
Bengal Eco Intelligent Park,
Sector V, Salt lake City, Kolkata , Pin 700091
Ph: + 91 33 4602 1034
Email: info@euphoriainfotech.com
Website: www.euphoriainfotech.com

May 13, 2026

Listing Department,
BSE Limited
P.J. Towers,
Dalal Street
Mumbai-400001

Scrip Code: 544094

Dear Sir / Madam,

Sub: Outcome of the Board Meeting – Audited Standalone and Consolidated Financial Results for the Half and Financial Year ended March 31, 2026

Further to our letter dated May 7, 2026 and pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its meeting held today i.e. May 13, 2026, inter-alia, considered and approved the Audited Financial Results of the Company for the half and financial year ended March 31, 2026.

In this regard, we are enclosing herewith:

1. The Audited Standalone Financial Results of the Company for the half and the financial year ended March 31, 2026;
2. The Audited Consolidated Financial Results of the Company for the half and the financial year ended March 31, 2026;
3. Auditors' Report on the Audited Standalone and Consolidated Financial Results of the Company for the half and financial year ended March 31, 2026; and

Further, pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, we hereby declare that the Statutory Auditors, M/s. Baid Agarwal Singhi & Co., Chartered Accountants, (Firm Registration No.: 0326871E), has issued the Audit Report on the Standalone and Consolidated Audited Financial Statement of the Company for the half and the financial year ended March 31, 2026 with an unmodified opinion.

The Audited Standalone and Consolidated financial results will be available on the website of the stock exchanges and the website of the Company i.e. <https://www.euphoriainfotech.com/>



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4. Appointment of M/s. ABPP & Associates, Chartered Accountants (FRN No.328632E) as an Internal Auditor of the Company for the Financial Year 2026-27.

The requisite details as required under SEBI Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, is enclosed as **Annexure-1**.

The meeting commenced at 2:30 p.m. and concluded at 3:15 p.m.

We request you to kindly take the above on records.

Thanking You,

Yours faithfully
For Euphoria Infotech (India) Limited

Priyabrata Seal
Whole-time Director
DIN: 07449685

Annexure-1

Disclosure of information pursuant to Regulation 30 of the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

| SI No | Particulars | Details of Internal Auditor |
|-------|--|---|
| 1 | Name | M/s. ABPP & Associates |
| 2 | Reason for Change viz., appointment, resignation, removal, death or otherwise | Appointment as an Internal Auditor of the Company. |
| 3 | Date of Appointment/ cessation (as applicable) & terms of appointment | May 13, 2026 |
| 4 | Brief profile (in case of appointment) | ABPP & Associates is an association of Chartered Accountants offering audit & assurance, direct & indirect taxation, company law matters, business finance market research, consultancy & advise on start-up business, establishment of new manufacturing facilities & advisory services with zeal to enhance value for its clients and their stakeholders. |
| 5 | Disclosure of relationships between Directors (in case of appointment of a director) | Not Applicable |

For Euphoria Infotech (India) Limited

**Priyabrata Seal
Whole-time Director
DIN: 07449685**

INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report on Half Yearly and Year to Date Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF
EUPHORIA INFOTECH (INDIA) LIMITED

Opinion

We have audited the accompanying standalone financial results ('the Statement') of EUPHORIA INFOTECH (INDIA) LIMITED ('the Company') for the half and year ended 31st March, 2026, being submitted by the Company pursuant to the 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 Statement:

- a. Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. 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 net profit and other comprehensive income and other financial information of the Company for the half and year ended March 31, 2026.

Basis for Opinion

We conducted our audit of the Financial Statements in accordance with Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and ICAI's 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 Financial Statements.

Responsibilities of the Management for the Financial Statements

These Half yearly financial results as well as the year-to-date financial results have been prepared on the basis of the financial statements. The Company's Board of Directors is responsible for the



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preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of the adequate accounting records in accordance with the provisions of the Act for safeguarding 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors of the Company is responsible for assessing the ability of the Company 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 of the Company is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 statements.

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

- Identify and assess the risks of material misstatement of the financial statements, 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, for the purpose of expressing an opinion on effectiveness of the Company's internal financial controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's 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 Company 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 statements 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 to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements 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 Statement includes the results for the half year ended March 31, 2026 and the corresponding half ended in the previous year as reported in these financial results are the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the six months ended September 30, 2025, of the current financial year which were subject to limited review, as required under the Listing Regulations.

For Baid Agarwal Singhi & Co.
Chartered Accountants
Firm's Registration No. with ICAI:0328671E

D. Agarwal

(Dhruv Narayan Agarwal)
Partner

Membership No.: 306940
Place: Kolkata
Date: 13th day of May, 2026
UDIN: 26306940TACFC55318



EUPHORIA INFOTECH (INDIA) LIMITED

CIN:L92200WB2001PLC093236

Regd. Office: Bengal Eco Intelligent Park, Building EM-3 Sector V, Salt Lake City, Kolkata-700091

Email: cs@euphoriainfotech.com Website:www.euphoriainfotech.com

AUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED MARCH 31, 2026

(Rs. in lakhs except EPS)

| Particulars | For the Half Year Ended | | | Year Ended | |
|---|-------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| | 31.03.2026 (Audited) | 30.09.2025 (Unaudited) | 31.03.2025 (Audited) | 31.03.2026 (Audited) | 31.03.2025 (Audited) |
| I Revenue from Operations | 891.47 | 631.46 | 625.87 | 1,522.93 | 1,321.57 |
| II Other Income | 3.29 | 4.38 | 2.32 | 7.67 | 11.18 |
| III Total Revenue | 894.76 | 635.84 | 628.20 | 1,530.60 | 1,332.75 |
| IV Expenses | | | | | |
| Changes in inventories | 1.02 | 1.77 | - | 2.79 | (2.32) |
| Cost of Equipments and Services consumed | 440.29 | 196.37 | 201.30 | 636.66 | 509.86 |
| Employee benefits | 222.50 | 224.67 | 227.86 | 447.17 | 378.69 |
| Finance costs | 22.71 | 11.24 | 4.32 | 33.95 | 16.42 |
| Depreciation and amortisation | 13.65 | 12.57 | 8.41 | 26.22 | 14.89 |
| Other expenses | 74.93 | 81.00 | 86.97 | 155.93 | 167.37 |
| Total Expenses | 775.10 | 527.63 | 528.86 | 1,302.72 | 1,084.91 |
| V Profit/(Loss) before Exceptional Items & Tax (III-IV) | | | | | |
| | 119.66 | 108.21 | 99.33 | 227.88 | 247.84 |
| VI Exceptional Item | - | - | - | - | - |
| VII Profit/(Loss) before Tax (V+VI) | 119.66 | 108.21 | 99.33 | 227.88 | 247.84 |
| VIII Tax Expense | | | | | |
| Current tax | 32.07 | 48.16 | 54.76 | 80.23 | 88.59 |
| Deferred tax | (1.02) | (5.42) | (8.10) | (6.44) | (7.62) |
| Income Tax for earlier years | - | - | (30.95) | - | (12.22) |
| Total Tax Expenses | 31.05 | 42.74 | 15.71 | 73.79 | 88.75 |
| IX Profit/(Loss) for the period / year (VII-VIII) | 88.62 | 65.47 | 83.62 | 154.09 | 179.08 |
| XIV Earning Per Equity Share (par value ₹10/- each) | | | | | |
| Basic & Diluted | 3.05 | 2.26 | 2.88 | 5.31 | 6.17 |



Priyabrata Sen

Statement of Assets and Liabilities

| Particulars | (Rs. in Lakhs) | |
|--|---------------------|---------------------|
| | Audited | Audited |
| | As at 31.03.2026 | As at 31.03.2025 |
| I. EQUITY AND LIABILITIES | | |
| 1. Shareholder's Fund | | |
| (a) Share Capital | 290.19 | 290.19 |
| (b) Reserves & Surplus | 1,503.76 | 1,351.25 |
| 2. Non-current liabilities | | |
| (a) Long-Term Borrowings | 115.60 | 46.29 |
| (b) Long Term provisions | 73.44 | 54.45 |
| 3. Current liabilities | | |
| (a) Short Term Borrowings | 411.39 | 70.63 |
| (b) Trade payables | - | - |
| i) Total outstanding dues of micro enterprises and small enterprises | 40.49 | 13.27 |
| ii) Total outstanding dues of creditors other than micro enterprises and small enterprises | 378.83 | 22.55 |
| (c) Other current liabilities | 215.70 | 33.84 |
| (d) Short Term provisions | 106.86 | 54.74 |
| Total Equity and Liability | 3,136.26 | 1,937.21 |
| | | (Rs. in Lakhs) |
| Particulars | Audited | Audited |
| | As at 31.03.2026 | As at 31.03.2025 |
| | | |
| II. ASSETS | | |
| 1. Non-Current Assets | | |
| a) Property, plant and equipment and intangible assets | | |
| (i) Property, plant and equipment | 147.24 | 132.56 |
| (ii) Other intangible assets | 1.52 | 0.35 |
| b) Non-Current Investments | 9.38 | 9.38 |
| c) Deferred Tax Assets (Net) | 14.31 | 7.88 |
| d) Other Non-Current Assets | 153.41 | 191.72 |
| 2. Current assets | | |
| (a) Inventories | 910.39 | 654.14 |
| (b) Trade receivables | 1,640.90 | 701.35 |
| (c) Cash and cash equivalents | 42.42 | 94.60 |
| (d) Others Current Assets | 216.69 | 145.25 |
| Total Assets | 3,136.26 | 1,937.21 |



Priyabrata Sen

STATEMENT OF CASH FLOW

| Particulars | (Rs. In Lakhs) | |
|--|-------------------------------|-------------------------------|
| | For the year ended 31.03.2026 | For the year ended 31.03.2025 |
| | Audited | |
| (A) CASH FLOW FROM OPERATING ACTIVITIES: | | |
| Net Profit before tax | 227.88 | 247.84 |
| Adjustments for: | | |
| Depreciation and Amortisation Expenses | 26.22 | 14.89 |
| Provision for Gratuity | 25.34 | 39.24 |
| Interest Expenses | 33.95 | 16.42 |
| Liability Written Back | (5.12) | (7.20) |
| Interest Income | (2.55) | (3.91) |
| Operating Profit before working capital changes | 305.71 | 307.28 |
| Adjustments for: | | |
| (Increase)/Decrease in Trade Receivable & Other Assets | (1,228.92) | (321.50) |
| Increase/(Decrease) in Trade Payable & Other Liabilities | 570.47 | (15.61) |
| Cash generation from/(used in) operations | (352.73) | (29.84) |
| Taxes Paid | (34.45) | (29.07) |
| Net cash flow from/(used in) operating activities | (387.18) | (58.91) |
| (B) CASH FLOW FROM INVESTING ACTIVITIES : | | |
| (Purchase)/sale of Fixed Assets | (43.66) | (66.49) |
| (Increase)/Decrease in Loans & Advances | - | (1.38) |
| Interest Received | 2.55 | 3.91 |
| Net cash flow from/(used in) investing activities | (41.11) | (63.95) |
| (C) CASH FLOW FROM FINANCING ACTIVITIES : | | |
| Proceeds/(Repayment) of Borrowings | 410.06 | 27.07 |
| Interest Paid | (33.95) | (16.42) |
| Net cash flow from/(used in) financing activities | 376.11 | 10.65 |
| Net Increase/(Decrease) in Cash and Cash equivalents | (52.18) | (112.20) |
| Cash and Cash equivalents as at 1st April | 94.60 | 206.80 |
| Cash and Cash equivalents as at 31st March | 42.42 | 94.60 |



Priyabrata Seal

Notes:

1 The Above results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of directors at their respective meeting held on 13th Day of May, 2026. The Financials results have been prepared in accordance with the accounting Standards ("AS") as prescribed under section 133 of the companies Act, 2013 read with rule 7 of Companies (Accounts) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.

2 As per Ministry of Corporate Affairs Notification dated February 16, 2015. Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS.

3 Labour Codes — Compliance and Impact on Employee Benefits
On November 21, 2025, the Government of India notified four Labour Codes, effective immediately, consolidating and replacing 29 existing labour laws. The Company has completed its salary restructuring exercise in compliance with the requirements of the said Labour Codes.

4 The figures for the corresponding previous period have been regrouped / reclassified wherever necessary.

5 As the Company collectively operates only in one business Segment, i.e. Development of Information Technology, hence, it is reporting its results in single Segment. Therefore, segment disclosure is not applicable.

6 The Figures of Half year ended 31st March 2026 are the balancing figures between audited figures in respect of the full financial year and the unaudited figures up to the 30th September 2025 of the current financial year.

7 The Earnings per share is calculated on the weighted average of the issued share capital by the company. Half yearly EPS is not annualised and Earnings Per Share calculations have been restated for the previous year to give effect of Fresh Issue of Capital, if any.

8 The results for half year and year ended March 31, 2026, are available on the BSE Limited website (URL: www.bsesme.com) and on the Company's website (URL: <https://www.euphoriainfotech.com/investors>)



For and on behalf of the Board of Directors of
Euphoria Infotech (India) Limited
CIN: L92200WB2001PLC093236

Priyanka Seal

Priyanka Seal
Whole-Time Director
DIN: 07449685
Place: Kolkata



INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report on Half Yearly and Year to Date Consolidated Annual Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF
EUPHORIA INFOTECH (INDIA) LIMITED

Opinion

We have audited the accompanying consolidated annual financial results of Euphoria Infotech (India) Limited (hereinafter referred to as the "Holding Company") and its associate (Holding Company and its associate together referred to as "the Group"), for the half and year ended 31 March 2026, attached herewith, being submitted by the Holding 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 consolidated annual financial results:

- a. Includes the annual financial results of the following associate company
 - i. Euphoria Infotech Bangladesh Private Limited – 49% holding
- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the Group for the year ended 31 March 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 SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are



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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 obtained by us, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

Responsibilities of the Management for the Financial Statements

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and 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 each 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual 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 the consolidated annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management and the companies included in the Group are responsible for assessing the ability of each company 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 the company 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.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated annual 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 annual 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 in the consolidated annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 annual 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 to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Holding Company and such other entity included in the consolidated annual 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 consolidated annual financial results include the results for the half year ended 31st March 2026 being the balancing figure between the audited figures in respect of the full financial year and six months ended September 30, 2025, of the current financial year which were subject to limited review by us.

For Baid Agarwal Singhi & Co.

Chartered Accountants

Firm's Registration No. with ICAI: 0328671E

D. Agarwal

(Dhruv Narayan Agarwal)

Partner

Membership No.: 306940

Place: Kolkata

Date: 13th day of May, 2026

UDIN: 26306940UEQ6TAP8593



EUPHORIA INFOTECH (INDIA) LIMITED

CIN:L92200WB2001PLC093236

Regd. Office: Bengal Eco Intelligent Park, Building EM-3 Sector V, Salt Lake City, Kolkata-700091

Email: cs@euphoriainfotech.com Website:www.euphoriainfotech.com

AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED MARCH 31, 2026

(Rs. in lakhs except EPS)

| Particulars | For the Half Year Ended | | | Year Ended | |
|---|-------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| | 31.03.2026 (Audited) | 30.09.2025 (Unaudited) | 31.03.2025 (Audited) | 31.03.2026 (Audited) | 31.03.2025 (Audited) |
| I Revenue from Operations | 891.47 | 631.46 | 625.88 | 1,522.93 | 1,321.58 |
| II Other Income | 3.29 | 4.38 | 2.32 | 7.67 | 11.18 |
| III Total Revenue | 894.76 | 635.84 | 628.21 | 1,530.60 | 1,332.76 |
| IV Expenses | | | | | |
| Changes in inventories | 1.02 | 1.77 | - | 2.79 | (2.32) |
| Cost of Equipments and Services consumed | 440.29 | 196.37 | 201.30 | 636.66 | 509.86 |
| Employee benefits | 222.50 | 224.67 | 227.86 | 447.17 | 378.69 |
| Finance costs | 22.71 | 11.24 | 4.32 | 33.95 | 16.42 |
| Depreciation and amortisation | 13.65 | 12.57 | 8.41 | 26.22 | 14.89 |
| Other expenses | 74.93 | 81.00 | 86.97 | 155.93 | 167.37 |
| Total Expenses | 775.10 | 527.63 | 528.86 | 1,302.72 | 1,084.91 |
| V Profit/(Loss) before Exceptional Items & Tax (III-IV) | 119.66 | 108.21 | 99.34 | 227.88 | 247.85 |
| VI Exceptional Item | - | - | - | - | - |
| VII Profit/(Loss) before Tax (V+VI) | 119.66 | 108.21 | 99.34 | 227.88 | 247.85 |
| VIII Tax Expense | | | | | |
| Current tax | 32.07 | 48.16 | 54.77 | 80.23 | 88.60 |
| Deferred tax | (1.02) | (5.42) | (8.10) | (6.44) | (7.62) |
| Income Tax for earlier years | - | - | (30.95) | - | (12.22) |
| Total Tax Expenses | 31.05 | 42.74 | 15.72 | 73.79 | 68.76 |
| Profit/(Loss) of Investment in Associates | | | | | |
| Share of Profit/(Loss) of joint ventures and associates (net) | (0.48) | 0.45 | (1.85) | (0.03) | (0.98) |
| Exchange difference in translating the financial statement of Foreign joint venture/Associate | 0.32 | 0.22 | 0.12 | 0.54 | (0.54) |
| Total | (0.16) | 0.67 | (1.73) | 0.51 | (1.52) |
| IX Profit/(Loss) for the period / year (VII-VIII) | 88.46 | 66.14 | 81.89 | 154.60 | 177.57 |
| XIV Earning Per Equity Share (par value ₹10/- each) | | | | | |
| Basic & Diluted | 3.05 | 2.28 | 2.82 | 5.33 | 6.12 |



Priyabrata Seal

Consolidated Statement of Assets and Liabilities

| Particulars | (Rs. In Lakhs) | |
|--|--------------------------------|--------------------------------|
| | Audited As at 31.03.2026 | Audited As at 31.03.2025 |
| I. EQUITY AND LIABILITIES | | |
| 1. Shareholder's Fund | | |
| (a) Share Capital | 290.19 | 290.19 |
| (b) Reserves & Surplus | 1,502.52 | 1,349.48 |
| 2. Non-current liabilities | | |
| (a) Long-Term Borrowings | 115.60 | 46.29 |
| (b) Long Term provisions | 73.44 | 54.45 |
| 3. Current liabilities | | |
| (a) Short Term Borrowings | 411.39 | 70.63 |
| (b) Trade payables | | |
| i) Total outstanding dues of micro enterprises and small enterprises | 40.49 | 13.27 |
| ii) Total outstanding dues of creditors other than micro enterprises and small enterprises | 378.83 | 22.55 |
| (c) Other current liabilities | 215.70 | 33.84 |
| (d) Short Term provisions | 106.86 | 54.76 |
| Total Equity and Liability | 3,135.02 | 1,935.45 |
| (Rs. In Lakhs) | | |
| Particulars | (Rs. In Lakhs) | |
| | Audited As at 31.03.2026 | Audited As at 31.03.2025 |
| II. ASSETS | | |
| 1. Non-Current Assets | | |
| a) Property, plant and equipment and intangible assets | | |
| (i) Property, plant and equipment | 147.24 | 132.56 |
| (ii) Other intangible assets | 1.52 | 0.35 |
| b) Non-Current Investments | 8.13 | 7.62 |
| c) Deferred Tax Assets (Net) | 14.31 | 7.88 |
| d) Other Non-Current Assets | 153.42 | 191.72 |
| Current assets | | |
| (a) Inventories | 910.39 | 654.14 |
| (b) Trade receivables | 1,640.90 | 701.35 |
| (c) Cash and cash equivalents | 42.42 | 94.60 |
| (d) Others Current Assets | 216.69 | 145.25 |
| Total Assets | 3,135.02 | 1,935.45 |



Priyabrata Sen

CONSOLIDATED STATEMENT OF CASH FLOW

| Particulars | (Rs. In Lakhs) | |
|---|----------------------------------|----------------------------------|
| | For the year ended 31.03.2026 | For the year ended 31.03.2025 |
| | Audited | Audited |
| (A) CASH FLOW FROM OPERATING ACTIVITIES: | | |
| Net Profit before tax | 228.38 | 246.33 |
| Adjustments for: | | |
| Depreciation and Amortisation Expenses | 26.22 | 14.89 |
| Provision for Gratuity | 25.34 | 39.24 |
| Interest Expenses | 33.95 | 16.42 |
| Liability Written Back | (5.12) | (7.20) |
| Interest Income | (2.55) | (3.91) |
| Operating Profit before working capital changes | 306.22 | 305.77 |
| Adjustments for: | | |
| (Increase)/Decrease in Trade Receivable & Other Assets | (1,228.92) | (321.53) |
| Increase/(Decrease) in Trade Payable & Other Liabilities | 570.47 | (15.59) |
| Cash generation from/(used in) operations | (352.23) | (31.35) |
| Taxes Paid | (34.45) | (29.07) |
| Net cash flow from/(used in) operating activities | (386.68) | (60.42) |
| (B) CASH FLOW FROM INVESTING ACTIVITIES : | | |
| (Purchase)/sale of Fixed Assets | (43.66) | (66.49) |
| Changes in Non-Current Investment | (0.51) | 0.14 |
| Interest Received | 2.55 | 3.91 |
| Net cash flow from/(used in) investing activities | (41.63) | (62.44) |
| (C) CASH FLOW FROM FINANCING ACTIVITIES : | | |
| Proceeds/(Repayment) of Borrowings | 410.07 | 27.07 |
| Interest Paid | (33.95) | (16.42) |
| Net cash flow from/(used in) financing activities | 376.12 | 10.65 |
| Net Increase/(Decrease) in Cash and Cash equivalents | (52.19) | (112.20) |
| Cash and Cash equivalents as at 1st April | 94.60 | 206.80 |
| Cash and Cash equivalents as at 31st March | 42.42 | 94.60 |



Priyabrata Sen

Notes:

1 The Above results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of directors at their respective meeting held on 13th Day of May, 2026. The Financials results have been prepared in accordance with the accounting Standards ("AS") as prescribed under section 133 of the companies Act, 2013 read with rule 7 of Companies (Accounts) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.

2 As per Ministry of Corporate Affairs Notification dated February 16, 2015. Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS.

3 Labour Codes — Compliance and Impact on Employee Benefits:
On November 21, 2025, the Government of India notified four Labour Codes, effective immediately, consolidating and replacing 29 existing labour laws. The Company has completed its salary restructuring exercise in compliance with the requirements of the said Labour Codes

4 The figures for the corresponding previous period have been regrouped / reclassified wherever necessary.

5 As the Company collectively operates only in one business Segment, i.e. Development of Information Technology, hence, it is reporting its results in single Segment. Therefore, segment disclosure is not applicable.

6 The Figures of Half year ended 31st March 2026 are the balancing figures between audited figures in respect of the full financial year and the unaudited figures up to the 30th September 2025 of the current financial year.

7 The Earnings per share is calculated on the weighted average of the issued share capital by the company. Half yearly EPS is not annualised and Earnings Per Share calculations have been restated for the previous year to give effect of Fresh Issue of Capital, if any.

8 The results for half year and year ended March 31, 2026, are available on the BSE Limited website (URL: www.bsesme.com) and on the Company's website (URL: <https://www.euphoriainfotech.com/investors>)



For and on behalf of the Board of Directors of
Euphoria Infotech (India) Limited
CIN: L91200WB2001PLC093236

Prisabrata Seal

Prisabrata Seal
Whole-Time Director
DIN: 07449685
Place: Kolkata

