Date: November 04, 2026

To,
The Bombay Stock Exchange
(BSE Limited)
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001
Scrip Symbol: CLIOINFO Script Code: 530839

Subject: Submission of outcome of Meeting of Board of Directors of Clio Infotech Limited ("Company") held on November 04, 2026, and submission of Unaudited Financial Results of the Company for the quarter and half year ended on 30th September 2026.

Dear Sir/Madam,

With reference to above, we hereby inform and submit that the meeting of Board of Directors of the Company was held today i.e. on Wednesday, 04th November 2026, in which Board has considered following business:

1. Approved and adopted the standalone and consolidated Unaudited Financial Results of the Company for the quarter and half year ended 30th September 2026. Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby enclose the following:

   A. Standalone and Consolidated Unaudited Financial Results of the Company for quarter and half year ended on 30th September 2026.

   B. Auditors' Limited Review Report on standalone and consolidated Unaudited Financial Results.

2. Considered and approved Scheme of Amalgamation among Clio Infotech Limited ("Company") and Webclues Infotech Private Limited ("WIPL") and Codezeros Technology Private Limited (CTPL) and their respective shareholders and creditors ("Scheme"), pursuant to Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 and the relevant rules framed thereunder for the amalgamation of the Companies into Clio Infotech Limited by way of merger (by absorption), in consideration for the

issuance and allotment of the equity shares of Clio Infotech Limited to the shareholders of WIPL and CTPL (other than Clio Infotech Limited itself) in accordance with the share exchange ratio as stipulated in the Scheme. The Scheme is subject to necessary statutory and regulatory approvals under the applicable laws, including approval of the Stock Exchange, Securities and Exchange Board of India, the respective shareholders and creditors and the jurisdictional National Company Law Tribunal.

Additional information as required under Regulation 30 of the SEBI Listing Regulations read with the SEBI master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated July 11,2023 and as last updated on January 30, 2026, regarding the aforesaid Scheme is enclosed herewith as **annexure-1**.

The Meeting commenced at 6:30 p.m. and concluded at 08:00 p.m.

Kindly take the above information on record.

Thanking You,
Yours faithfully,
For, Clio Infotech Limited,

Tiwadi Nikita
Digitally signed by Tiwadi Nikita
Date: 2026.11.04 20:16:26 +05'30'

CLIO INFOTECH LIMITED AHMEDABAD

Nikita Tiwadi
Manging Director
DIN: 10646772
Encl: As above

Email : info@clioinfotech.com
CIN : L62091GJ1992PLC176950
Phone : +91-79-49402634
Website : www.clioinfotech.com
Address : Shop - A414, The Capital Science City Road, Sola, Ahmedabad, Gujarat, India, 380060

Annexure-1

Additional information regarding the aforesaid Scheme as required under Regulation 30 of the SEBI Listing Regulations read with the SEBI master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated July 11,2023 and as last updated on January 30, 2026.

<table>
<tr><th>Sr. No.</th><th>Particulars</th><th>Details</th></tr>
<tr><td>1</td><td>Name of the entity(ies) forming part of the amalgamation/merger, details in brief such as size, turnover, etc.</td><td>
i. Clio Infotech Limited (Company or CIL)
A company incorporated under the companies Act, 1956 and validly subsisting under Companies Act, 2013 having CIN: L62091GJ1992PLC176950 and having registered office at Shop A-414, The Capital, Science City Road, Sola, Ahmedabad – 380060, Gujarat, India.

ii. Webclues Infotech Private Limited (WIPL)
A company incorporated under Companies Act, 2013 having CIN: U62090GJ2025PTC170514 and having registered office at 1010 Signature 01 Survey, No. 841/1/2/10, Plot No. 287/276, Jivraj Park, Ahmadabad City, Ahmedabad — 380051, Gujarat, India.

iii. Codezeros Technology Private Limited (CTPL)
A company incorporated under Companies act, 2013 having CIN: U72900GJ2018PTC102266 and having registered office at 903, Signature 1, SUR No. 841/1/2/10, Plot No. 287/276, near Mercedes Showroom, S.G. highway, Makarba, Ahmedabad, Ahmedabad, Gujarat, India — 380051.

As on September 30, 2026, the net assets and revenue (audited standalone) of the company, WIPL and CTPL are as hereunder:
(In Crore)
<table>
<tr><th>Sr No.</th><th>Name of Company</th><th>Net Asset</th><th>Turnover</th></tr>
<tr><td>1</td><td>CIL</td><td>66.72</td><td>1.79</td></tr>
<tr><td>2</td><td>WIPL</td><td>1.73</td><td>8.54</td></tr>
<tr><td>3</td><td>CTPL</td><td>3.43</td><td>8.99</td></tr>
</table>
</td></tr>
<tr><td>2</td><td>Whether the transaction would fall within related party transactions? If yes, whether the same is done at arm's length</td><td>No, said transaction does not fall under the criterion on related party transactions.</td></tr>
</table>

3	**Area of business of the entity(ies)**	All three companies, i.e. CIL, WIPL and CTPL are engaged in business of technology (IT) consulting and business of developing, designing, programming, testing, customizing, importing, exporting, selling, licensing, maintaining, and supporting computer software, mobile applications, and web-based platforms
4	**Rationale for amalgamation/merger**	i. With a view to consolidating the businesses, undertakings and operations of the companies under amalgamation into a single listed entity, the Boards of Directors of the respective companies have proposed this Scheme ii. The proposed amalgamation would be beneficial to the companies, their respective shareholders, creditors and other stakeholders for, inter alia, the following reasons: a. consolidation of the business operations, management, resources and expertise of the respective Companies to the amalgamation into a single listed entity, thereby creating a stronger and integrated technology and software services platform; b. achievement of operational efficiencies, economies of scale and optimization of administrative, managerial, legal, accounting, compliance and other operational costs through unified management and infrastructure; c. more efficient utilization and pooling of technical capabilities, skilled manpower, intellectual property, financial resources and business relationships d. simplification and rationalization of the group structure resulting in reduction of multiple entities, streamlining of compliance requirements and improved governance and operational control e. enhancement of the combined entity's ability to expand its business operations, improve competitiveness, strengthen market presence and pursue future growth opportunities more effectively; and

<table>
<tr><td></td><td></td><td>f. creation of enhanced and sustainable value for the shareholders and other stakeholders of each company to the amalgamation.</td></tr>
<tr><td>5</td><td>In case of cash consideration – amount or otherwise share exchange ratio</td><td>Upon the Scheme becoming effective, the company will issue and allot to the shareholders of the WIPL 7,044 shares (Seven Thousand Forty-Four) fully paid-up Equity Share(s) of INR 10 (Ten) each of the Company and will issue and allot to the shareholders of the CTPL 8,159 (Eight Thousand One Hundred and Fifty-Nine) fully paid-up Equity Share(s) of INR 10 (Ten) each of the company.

The share exchange ratio for the proposed merger is based on the valuation report dated 04-11-2026, issued by CA Pranav Goyal, Registered Valuer (Securities or Financial Assets, IBBI Reg. No. – IBBI/RV/05/2019/11311).

Finaax Capital Advisors Private Limited, an Independent SEBI registered (Category - I) Merchant Banker, has issued fairness opinion stating that the Share Swap Ratio determined under the Valuation Report is fair from a financial point of view.</td></tr>
<tr><td>6</td><td>Brief details of change in shareholding pattern (if any) of the listed entity</td><td>Pre-Amalgamation Shareholding pattern of the company:
<table><tr><th>Category</th><th>No. of Shares</th><th>%</th></tr><tr><td>Promoter/Promoter Group</td><td>-</td><td>-</td></tr><tr><td>Public</td><td>1,10,10,950</td><td>100%</td></tr><tr><td>Total</td><td>1,10,10,950</td><td>100%</td></tr></table>Post Amalgamation Shareholding pattern of the company:
<table><tr><th>Category</th><th>No. of Shares</th><th>%</th></tr><tr><td>Promoter/Promoter Group</td><td>-</td><td>-</td></tr><tr><td>Public</td><td>25,00,40,950*</td><td>100%</td></tr><tr><td>Total</td><td>25,00,40,950</td><td>100%</td></tr></table>*Calculated after considering diluted capital assuming the conversion of outstanding warrants.

Upon the Scheme becoming effective, the WIPL and CTPL will get amalgamated with the company and will be dissolved without winding-up.</td></tr>
</table>

CLIO INFOTECH LIMITED
CIN:L65990MH1992PLC067450
Shop-A414, The Capital Science City Road, Sola, Ahmedabad, Gujarat, India, 38006(
Tel No.+91 7673969519 ; Email:clioinfotech@gmail.com ; Website: www.clioinfotech.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER,2026

(Rs. In lacs Except EPS)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 Unaudited	30.06.2026 Unaudited	30.09.2025 Unaudited	30.09.2026 Unaudited	30.09.2025 Unaudited	31.03.2026 Audited
1	**Income from operations**						
a)	Revenue from Operations	155.81	23.46	11.40	179.27	18.40	284.47
b)	Other Income	3.13	0.75	-	3.88	-	16.17
	Total Income (1)	**158.95**	**24.21**	**11.40**	**183.15**	**18.40**	**300.63**
2	**Expenses**						
a)	Purchase of Stock - in -Trade	-	-	-	-	-	-
b)	Changes in Inventories of Finished goods, Stock-in-Trade and Work in Progress	-	-	-	-	-	2.09
c)	Operating Expenses	128.72	-	-	128.72	-	168.40
d)	Employees Benefit Expenses	5.04	5.90	4.86	10.94	8.42	18.05
e)	Depreciation and amortization expenses	0.31	0.18	-	0.49	-	0.55
f)	Finance Costs	-	-	-	-	-	-
g)	Other Expenses	8.13	10.42	6.33	18.54	9.51	39.10
	Total Expenses (2)	**142.20**	**16.50**	**11.19**	**158.69**	**17.93**	**228.19**
3	**Profit / (Loss) from ordinary activities before exceptional & extraordinary items and Tax (1 - 2)**	**16.75**	**7.71**	**0.21**	**24.46**	0.47	72.44
4	Exceptional Items & Prior Period Items	-	-	-	-	-	-
5	**Profit / (Loss) from ordinary activities before extraordinary items & tax (3 - 4)**	**16.75**	**7.71**	**0.21**	**24.46**	**0.47**	**72.44**
6	Extraordinary items	-	-	-	-	-	-
7	**Profit / (Loss) before tax (5+6)**	**16.75**	**7.71**	**0.21**	**24.46**	**0.47**	**72.44**
8	Tax Expenses						
	Current Tax	-	-	0.05	-	0.11	-
	Earlier Year Tax	(0.11)	-	-	(0.11)	-	6.12
	Deferred tax	-	-	-	-	-	0.08
9	**Net Profit / (Loss) after Tax (7+8)**	**16.86**	**7.71**	**0.16**	**24.57**	**0.36**	**66.24**
10	Other Comprehensive Income	-	-	-	-	-	-
A (i)	Items that will not be reclassified to profit or loss	-	0.02	0.27	0.02	0.17	(0.14)
11	**Total Comprehensive Income for the year**	**16.86**	**7.73**	**0.43**	**24.59**	**0.53**	66.10
	Attributable to:						
	Shareholders of the Company	**16.86**	**7.73**	**0.43**	**24.59**	**0.53**	**66.10**
	Non-controliing Interests	-	-	-	-	-	-
	Details of Equity Share Capital						
12	Paid-up Equity Share Capital	**1,101.10**	**1,101.10**	**1,101.10**	**1,101.10**	**1,101.10**	**1,101.10**
13	**(Face Value : 10 Rs Per share)**	10.00	10.00	10.00	10.00	10.00	10.00
14	**Earnings per Equity Share of Rs. 10/- each**						
i (a)	**Before extra-ordinary items (not annualised)**						
(i)	Basic	0.15	0.07	0.00	0.22	0.00	0.60
(ii)	Diluted	0.00	0.00	0.00	0.00	0.00	0.60
ii (b)	**After extra-ordinary items (not annualised)**						
(i)	Basic	0.15	0.07	0.00	0.22	0.00	0.60
(ii)	Diluted	0.00	0.00	0.00	0.00	0.00	0.60

Notes:

1) The above financial results have been reviewed by the Audit Commitee and approved by the Board of Directors of the Company in their respective meeting held on October, 2026. The financial results for the quarter and half year ended 30 September have been audited by the statutory auditors of the Company as required under Listing Regulations. The statutory auditors have expressed an unmodified opinion on these financial results.

2) This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.

3) The Company is having single reportable segment as defined in Indian Accounting Standard-108 on "Segment Reporting" and therefore Segment Reporting is not applicable to the Company.

4) The IND-AS financial Results and financial information for the quarter and half year ended 30th September, 2026 have been complied by the management after making necessary adjustments to give a true and fair view of the results.

5) The Figures have been regrouped & rearranged where necessary to confirm the figures of the current period.The figures for the quarter ended September 30, 2026 and September 30, 2025 are balancing figures between unaudited figures in respect of the Half year ended September 30, 2026 and September 30, 2025 and the unaudited figures of Quarterended June 30, 2026 and June 30, 2025 respectively.

6) Management is in the Process of identifying better business opportunity and In the meantime, to generate returns from idle funds, these funds have been invested In interest bearing assets. These funds wlll be utilized once a suitable business opportunity Is identified.

7) No provision for current income tax has been made for the year considering the availability of brought forward business losses available for set-off against future taxable income under the provisions of the Income-tax Act, 1961. Further, income tax expense/provision recognized in earlier period(s), to the extent no longer required, has been reversed during the year.

8) During the previous quarter, the Company allotted 87,000,000 warrants to eligible allottees on a preferential basis, against receipt of 25% of the issue price as upfront consideration. Pursuant to the allotment of warrants, the Company received an aggregate amount of ₹21,75,00,000.

9) During the period, the Company has received further call money from eligible allottees of allotted warrants on a preferential basis in aggregate amounting to ₹33,58,07,670. The same is pending for conversion to equity at the period end.

10) During the quarter, the Company has further invested funds in its wholly owned subsidiary by subscribing to its equity share capital. The investment has been accounted for in accordance with the applicable provisions of the Companies Act, 2013 and the relevant Indian Accounting Standards (Ind AS).

FOR CLIO INFOTECH LIMITED

Tiwadi Nikita

Digitally signed by Tiwadi Nikita
Date: 2026.11.04 19:46:56 +05'30'

NIKITA TIWADI
MANAGING DIRECTOR
DIN: 10646772

Place : Ahmedabad
Date : 04/11/2026

CLIO INFOTECH LIMITED

CIN:L65990MH1992PLC067450

Shop-A414, The Capital Science City Road, Sola, Ahmedabad, Gujarat, India, 380060

Tel No.+91 7673969519 ; Email:clioinfotech@gmail.com ; Website: www.clioinfotech.com

STATEMENT OF UNAUDITED STANDALONE ASSETS & LIABILITIES AS AT 30TH SEPTEMBER, 2026

(Rs. In lacs)

Particulars	As at Half Year ended 30.09.2026	As at Year ended 31.03.2026
	Unaudited	Audited
ASSETS		
Non-current assets		
Property Plant and Equipment	3.88	1.67
Investment property	261.84	261.84
Financial assets		
- Investment	5,192.07	0.21
- Loans & Advances	831.44	1,046.44
Non-Financial Assets		
Other Non-Current Asset	1,105.50	1,105.50
Total Non Current Assets	**7,394.73**	**2,415.66**
Financial assets		
- Trade Receivables	342.91	342.24
- Cash and cash equivalents	305.51	573.07
Other Current Asset	132.59	30.62
Total Current Assets	**781.01**	**945.93**
Total Assets	**8,175.74**	**3,361.59**
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	1,101.10	1,101.10
Other equity	5,571.38	557.05
Total Equity	**6,672.48**	**1,658.15**
Non-current liabilities		
Financial liabilities		
- Borrowing	1,478.56	1,679.13
Deferred tax Liabilities (Net)	0.08	0.08
Total Non Current Liabilities	**1,478.64**	**1,679.21**
Current liabilities		
Provision	24.62	24.23
Total Current Liabilities	**24.62**	**24.23**
TOTAL Liabilities	**8,175.74**	**3,361.59**

FOR CLIO INFOTECH LIMITED

Tiwadi Nikita Digitally signed by Tiwadi Nikita Date: 2026.11.04 19:47:23 +05'30'

Place : Mumbai
Date : 04/11/2026

NIKITA TIWADI
MANAGING DIRECTOR
DIN: 10646772

CLIO INFOTECH LIMITED

CIN:L65990MH1992PLC067450

Regd Office: Room No 3 & 5 Sheth Lalji Dayalji Building, Dadi Sheth, Agiary Lane, Malharrao Wadi, Kalbadevi,
Tel No.+91 7673969519 ; Email:clioinfotech@gmail.com ; Website: www.clioinfotech.com

STATEMENT OF CASH FLOW FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER,2026

(Rs. In lacs)

Particulars		30.09.2026 Unaudited	31.03.2026 Audited
Cash flow from/(used in) operating activities			
Profit before tax		**24.46**	**72.44**
Adjustment for:			
Depreciation and amortization		0.49	0.55
Operating profit before working capital changes		**24.94**	**72.99**
Movement in working capital:			
(Increase)/decrease in Inventories		-	2.09
(Increase)/decrease in Trade Receivables		(0.67)	(333.74)
(Increase)/decrease in Loans & Advances		215.00	(734.50)
(Increase)/decrease in Other Non - Current Tax Assets		-	10.50
(Increase)/decrease in Other Non - Current Assets		-	194.63
(Increase)/decrease in Other Current Assets		(101.97)	(18.58)
Increase/(decrease) in other liability		(200.57)	1,041.67
Increase/(decrease) in provision		0.39	20.49
Cash generated/(used) in operations		**(62.87)**	**255.54**
Income taxes paid		(0.11)	6.20
Net Cash flow from operating activities	**(A)**	**(62.76)**	**249.34**
Cash flow from/(used) investing activities -			
Payments Property, plant and equipment		(2.70)	(2.22)
Investment in Subsidiary		(5,192.07)	-
Sale of other Investments		0.21	(261.84)
Cash generated/(used) in investing activities	**(B)**	**(5,194.56)**	**(264.06)**
Proceeds from issue of share capital			
Proceeds from application Money Pending allotment towards Preferencial Issue of Convertible Warrants		**4,989.75**	543.75
Cash generated/(used) in financing activities	**(C)**	**4,989.75**	**543.75**
Net increase/(decrease) in cash and cash equivalents	**(A+B+C)**	**(267.56)**	**529.03**
Cash and cash equivalent at beginning of year		**573.07**	**44.04**
Unrealised exchange difference		-	-
Total Cash and cash equivalent at beginning of year		**573.07**	**44.04**
Cash and cash equivalent at end of year		305.51	573.07
Unrealised exchange difference at year end		-	-
Total Cash and cash equivalent at end of year		**305.51**	**573.07**

FOR CLIO INFOTECH LIMITED

Tiwadi Nikita

Digitally signed by Tiwadi Nikita
Date: 2026.11.04 19:47:37 +05'30'

Place : Mumbai
Date : 04/11/2026

NIKITA TIWADI
MANAGING DIRECTOR
DIN: 10646772

KPSJ & ASSOCIATES LLP
Chartered Accountants

H.O. : B 1002, Mondeal Square, Nr. Prahladnagar Garden, S.G. Highway, Ahmedabad - 15
Ext. Office. : 501-504 Sahajanand Shoping Centre, Shahibaug, Ahmedabad - 380004
Ph. : +91 79 - 6665 3300 / 01 / 02 / 03 / Email : info@kpsjca.com Website : www.kpsjca.com
Our Branches :
Ahmedabad / Gandhinagar / Rajasthan (Bhilwara / Nimbahera) / Madhya Pradesh (Indore & Bhopal)

Independent Auditor's Review Report on the Quarterly and Half Yearly Unaudited Standalone Financial Results of Clio Infotech Limited ("the Company") pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
Clio Infotech Limited
Ahmedabad

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **Clio Infotech Limited ("the Company")** for the quarter and half year ended on **30th September, 2026 ("the Statement"),** being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations. 2015 as amended.

2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' ("Ind-AS 34"), as prescribed under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free from material misstatement. 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 of the Statement conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended and read with relevant rules issued thereunder 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, KPSJ & ASSOCIATES LLP
Chartered Accountants
(FRN: 124845W / W100209)



Prakashchandra Parakh
[Partner]
M. No.: 039946
UDIN: 26039946TBWFLO8847

Place: Ahmedabad
Date: 04th November, 2026

CLIO INFOTECH LIMITED
CIN:L65990MH1992PLC067450
Shop-A414, The Capital Science City Road, Sola, Ahmedabad, Gujarat, India, 380060
Tel No.+91 7673969519 ; Email:clioinfotech@gmail.com ; Website: www.clioinfotech.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER,2026

(Rs. In lacs Except EPS)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 Unaudited	30.06.2026 Unaudited	30.09.2025 Unaudited	30.09.2026 Unaudited	30.09.2025 Unaudited	31.03.2026 Audited
1	**Income from operations**						
a)	Revenue from Operations	155.81	23.46	11.40	179.27	18.40	284.47
b)	Other Income	3.13	3.48	-	6.61	-	16.17
	Total Income (1)	**158.95**	**26.94**	**11.40**	**185.88**	**18.40**	**300.63**
2	**Expenses**						
a)	Purchase of Stock - in -Trade	-	-	-	-	-	-
b)	Changes in Inventories of Finished goods, Stock-in-Trade and Work in Progress	-	-	-	-	-	2.09
c)	Operating Expenses	128.72	-	-	128.72	-	168.40
d)	Employees Benefit Expenses	5.04	5.90	4.86	10.94	8.42	18.05
e)	Depreciation and amortization expenses	0.31	0.18	-	0.49	-	0.55
f)	Finance Costs	-	-	-	-	-	-
g)	Other Expenses	14.91	13.02	6.33	27.93	9.51	39.10
	Total Expenses (2)	**148.98**	**19.10**	**11.19**	**168.08**	**17.93**	**228.19**
3	**Profit / (Loss) from ordinary activities before exceptional & extraordinary items and Tax (1 - 2)**	**9.96**	**7.84**	**0.21**	**17.80**	0.47	72.44
4	Exceptional Items & Prior Period Items	-	-	-	-	-	-
5	**Profit / (Loss) from ordinary activities before extraordinary items & tax (3 - 4)**	**9.96**	**7.84**	**0.21**	**17.80**	**0.47**	**72.44**
6	Extraordinary items	-	-	-	-	-	-
7	**Profit / (Loss) before tax (5+6)**	**9.96**	**7.84**	**0.21**	**17.80**	**0.47**	**72.44**
8	Tax Expenses						
	Current Tax	-	-	0.05	-	0.11	-
	Earlier Year Tax	(0.11)	-	-	(0.11)	-	6.12
	Deferred tax	-	-	-	-	-	0.08
9	**Net Profit / (Loss) after Tax (7+8)**	**10.08**	**7.84**	**0.16**	**17.91**	**0.36**	**66.24**
10	Other Comprehensive Income	-	-	-	-	-	-
A (i)	Items that will be reclassified to profit or loss	-	0.02	0.27	0.02	0.17	(0.14)
A (ii)	Items that will be reclassified to profit or loss						
	-Exchange differences on translating financial statements of foreign subsidiary	(32.97)	-	-	(32.97)	-	-
11	**Total Comprehensive Income for the year**	**(22.90)**	**7.86**	**0.43**	**(15.04)**	**0.53**	**66.10**
	Attributable to:						
	Shareholders of the Company	**(22.90)**	**7.86**	**0.43**	**(15.04)**	**0.53**	**66.10**
	Non-controliing Interests	-	-	-	-	-	-
	Details of Equity Share Capital						
12	Paid-up Equity Share Capital	**1,101.10**	**1,101.10**	**1,101.10**	**1,101.10**	**1,101.10**	**1,101.10**
13	**(Face Value : 10 Rs Per share)**	10.00	10.00	10.00	10.00	10.00	10.00
14	**Earnings per Equity Share of Rs. 10/- each**						
i (a)	**Before extra-ordinary items (not annualised)**						
(i)	Basic	0.09	0.07	0.00	0.16	0.00	0.60
(ii)	Diluted	0.00	0.07	0.00	0.00	0.00	0.60
ii (b)	**After extra-ordinary items (not annualised)**						
(i)	Basic	0.09	0.07	0.00	0.16	0.00	0.60
(ii)	Diluted	0.00	0.07	0.00	0.00	0.00	0.60

Notes:

1) The above financial results have been reviewed by the Audit Commitee and approved by the Board of Directors of the Company in their respective meeting held on October, 2026. The financial results for the quarter and half year ended 30 September have been audited by the statutory auditors of the Company as required under Listing Regulations. The statutory auditors have expressed an unmodified opinion on these financial results.

2) This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.

3) The Company is having single reportable segment as defined in Indian Accounting Standard-108 on "Segment Reporting" and therefore Segment Reporting is not applicable to the Company.

4) The IND-AS financial Results and financial information for the quarter and half year ended 30th September, 2026 have been complied by the management after making necessary adjustments to give a true and fair view of the results.

5) The Figures have been regrouped & rearranged where necessary to confirm the figures of the current period.The figures for the quarter ended September 30, 2026 and September 30, 2025 are balancing figures between unaudited figures in respect of the Half year ended September 30, 2026 and September 30, 2025 and the unaudited figures of Quarterended June 30, 2026 and June 30, 2025 respectively.

6) Management is in the Process of identifying better business opportunity and In the meantime, to generate returns from idle funds, these funds have been invested In interest bearing assets. These funds wlll be utilized once a suitable business opportunity Is identified.

7) No provision for current income tax has been made for the year considering the availability of brought forward business losses available for set-off against future taxable income under the provisions of the Income-tax Act, 1961. Further, income tax expense/provision recognized in earlier period(s), to the extent no longer required, has been reversed during the year.

8) During the previous quarter, the Company allotted 87,000,000 warrants to eligible allottees on a preferential basis, against receipt of 25% of the issue price as upfront consideration. Pursuant to the allotment of warrants, the Company received an aggregate amount of ₹21,75,00,000.

9) During the period, the Company has received further call money from eligible allottees of allotted warrants on a preferential basis in aggregate amounting to ₹33,58,07,670. The same is pending for conversion to equity at the period end.

10) During the quarter, the Company has further invested funds in its wholly owned subsidiary by subscribing to its equity share capital. The investment has been accounted for in accordance with the applicable provisions of the Companies Act, 2013 and the relevant Indian Accounting Standards (Ind AS).

FOR CLIO INFOTECH LIMITED

Tiwadi Nikita
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Date: 2026.11.04 19:48:35 +05'30'

NIKITA TIWADI
MANAGING
DIN: 10646772

Place : Ahmedabad
Date : 04/11/2026

CLIO INFOTECH LIMITED

CIN:L65990MH1992PLC067450

Shop-A414, The Capital Science City Road, Sola, Ahmedabad, Gujarat, India, 380060

Tel No.+91 7673969519 ; Email:clioinfotech@gmail.com ; Website: www.clioinfotech.com

STATEMENT OF UNAUDITED CONSOLIDATED ASSETS & LIABILITIES AS AT 30TH SEPTEMBER, 2026

(Rs. In lacs)

Particulars	As at Half Year ended 30.09.2026	As at Year ended 31.03.2026
	Unaudited	Audited
ASSETS		
Non-current assets		
Property Plant and Equipment	3.88	1.67
Investment property	261.84	261.84
Financial assets		
- Investment	-	0.21
- Loans & Advances	831.44	1,046.44
Non-Financial Assets		
Other Non-Current Asset	1,105.50	1,105.50
Total Non Current Assets	**2,202.66**	**2,415.66**
Current assets		
Financial assets		
- Trade Receivables	345.68	342.24
- Cash and cash equivalents	581.75	573.07
- Loans and advances	4,876.31	-
Other Current Asset	132.59	30.62
Total Current Assets	**5,936.33**	**945.93**
Total Assets	**8,138.99**	**3,361.59**
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	1,101.10	1,101.10
Other equity	5,531.75	557.05
Total Equity	**6,632.84**	**1,658.15**
Minority Interest	-	-
Non-current liabilities		
Financial liabilities		
- Borrowing	1,478.56	1,679.13
Deferred tax Liabilities (Net)	0.08	0.08
Total Non Current Liabilities	**1,478.64**	**1,679.21**
Current liabilities		
Provision	27.50	24.23
Total Current Liabilities	**27.50**	**24.23**
TOTAL Liabilities	**8,138.99**	**3,361.59**

FOR CLIO INFOTECH LIMITED

Tiwadi Nikita

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Date: 2026.11.04 19:48:50 +05'30'

Place : Mumbai
Date : 04/11/2026

NIKITA TIWADI
MANAGING DIRECTOR
DIN: 10646772

CLIO INFOTECH LIMITED

CIN:L65990MH1992PLC067450

Regd Office: Room No 3 & 5 Sheth Lalji Dayalji Building, Dadi Sheth, Agiary Lane, Malharrao Wadi, Kalbadevi, Mumbai,
Tel No.+91 7673969519 ; Email:clioinfotech@gmail.com ; Website: www.clioinfotech.com

STATEMENT OF CONSOLIDATED CASH FLOW FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER,2026

(Rs. In lacs)

Particulars		30.09.2026 Unaudited	31.03.2026 Audited
Cash flow from/(used in) operating activities			
Profit before tax		**17.80**	**72.44**
Adjustment for:			
Depreciation and amortization		0.49	0.55
Operating profit before working capital changes		**18.28**	**72.99**
Movement in working capital:			
(Increase)/decrease in Inventories		-	2.09
(Increase)/decrease in Trade Receivables		(3.44)	(333.74)
(Increase)/decrease in Loans & Advances		(4,661.31)	(734.50)
(Increase)/decrease in Other Non - Current Tax Assets		-	10.50
(Increase)/decrease in Other Non - Current Assets		-	194.63
(Increase)/decrease in Other Current Assets		(101.97)	(18.58)
Increase/(decrease) in other liability		(200.57)	1,041.67
Increase/(decrease) in provision		3.27	20.49
Cash generated/(used) in operations		**(4,945.73)**	**255.54**
Income taxes paid		(0.11)	6.20
Net Cash flow from operating activities	**(A)**	**(4,945.62)**	**249.34**
Cash flow from/(used) investing activities -			
Payments Property, plant and equipment		(2.70)	(2.22)
Sale of other Investments		0.21	-
Purchase of other Investments		-	(261.84)
Cash generated/(used) in financing activities	**(B)**	**(2.49)**	**(264.06)**
Proceeds from issue of share capital			
Proceeds from application Money Pending allotment towards			
Preferencial Issue of Convertible Warrants		**4,956.78**	543.75
Cash generated/(used) in financing activities	**(C)**	**4,956.78**	**543.75**
Net increase/(decrease) in cash and cash equivalents	**(A+B+C)**	**8.68**	**529.03**
Cash and cash equivalent at beginning of year		**573.07**	**44.04**
Unrealised exchange difference		-	-
Total Cash and cash equivalent at beginning of year		**573.07**	**44.04**
Cash and cash equivalent at end of year		581.75	573.07
Unrealised exchange difference at year end		-	-
Total Cash and cash equivalent at end of year		**581.75**	**573.07**

FOR CLIO INFOTECH LIMITED

Tiwadi Nikita
Digitally signed by Tiwadi Nikita
Date: 2026.11.04 19:49:05 +05'30'

Place : Mumbai
Date : 04/11/2026

NIKITA TIWADI
MANAGING DIRECTOR
DIN: 10646772

KPSJ & ASSOCIATES LLP
Chartered Accountants

H.O. : B 1002, Mondeal Square, Nr. Prahladnagar Garden, S.G. Highway, Ahmedabad - 15
Ext. Office. : 501-504 Sahajanand Shoping Centre, Shahibaug, Ahmedabad - 380004
Ph. : +91 79 - 6665 3300 / 01 / 02 / 03 / Email : info@kpsjca.com Website : www.kpsjca.com
Our Branches :
Ahmedabad / Gandhinagar / Rajasthan (Bhilwara / Nimbahera) / Madhya Pradesh (Indore & Bhopal)

Independent Auditor's Limited Review Report on the Quarterly and Half Yearly Unaudited Consolidated Financial Results of the Clio Infotech Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors,
Clio Infotech Limited
Ahmedabad

1. We have reviewed the accompanying statement of unaudited Consolidated Financial Results of **Clio Infotech Limited** (the "Holding Company") which includes subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter and half year ended on **September 30, 2026** (the "Statements") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This statement, which is the responsibility of the Holding 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 Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 Engagement (SRE) 2410, "Review of Interim Financial Information performed by Independent Auditor of the Entity" issued by The Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an Audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statements also includes the result of **Clio Tech Limited (Seychelles)** a wholly owned subsidiary of Clio Infotech Limited.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review referred to in paragraph 6 below 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 Indian accounting standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The accompanying Consolidated Financial Statement includes unaudited interim financial results and other financial information in respect of subsidiary whose unaudited interim financial results and other financial information reflect total assets of Rs. 5155.32 Lakhs ($5,371,065.00) total revenues of Rs. Nil and Rs. 2.73 Lakhs ($ 2,885.00) for the quarter and half year ended September 30, 2026 respectively, total net loss of Rs. 6.79 Lakhs ($ 7070.00) and Rs. 6.66 Lakhs ($ 6935.00) for the quarter and half year ended September 30, 2026 as considered in the Statement whose interim financial results and other financial information have not been reviewed by us.

   The unaudited interim financial results and other unaudited financial information have not been reviewed by their auditors and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of this subsidiary are based solely on such unaudited interim financial results and other financial information as furnished to us by the Management. The unaudited interim financial results and other financial information in respect of foreign subsidiary have not been audited or reviewed by other auditors also as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

   Our conclusion on the Statement in respect of matters stated in para 6 is not modified with respect to our reliance on the work done and the financial results certified by the Management.

For, KPSJ & ASSOCIATES LLP
Chartered Accountants
(FRN: 124845W / W100209)

Prakashchandra Parakh
[Partner]
M. No.: 039946
UDIN: 26039946RUWTQV3679

Place: Ahmedabad
Date: 04th November, 2026