CG-VAK™
SOFTWARE AND EXPORTS LIMITED

04th November, 2026

To:
The Department of Corporate Services,
BSE Limited,
Floor 25, P.J. Towers,
Dalal Street,
Mumbai – 400 001.

Dear Sirs,

Sub: Outcome of Board Meeting held on 04.11.2026 – Reg.

We are pleased to inform the Exchange that the Meeting of Board of Directors of our Company was held today, the 04th November, 2026, inter-alia considered and approved the Unaudited Financial Results for the quarter and half-year ended 30th September, 2026.

We are enclosing herewith the Unaudited Financial Results along with the Limited Review Reports issued by our Statutory Auditors for the quarter and half-year ended 30th September, 2026.

The Board Meeting commenced at 11:00 AM and concluded at 03:00 PM.

Kindly acknowledge the receipt and take the same on your record.

Thank you.

Yours faithfully,
For **CG-VAK SOFTWARE AND EXPORTS LIMITED**

JAGADEESAN HARCHARAN
Digitally signed by JAGADEESAN HARCHARAN
Date: 2026.11.04 15:19:53 +05'30'

CG-VAK SOFTWARE AND EXPORTS LIMITED
171
MTP ROAD
CBE - 43

Harcharan. J
Company Secretary
(M.No. F13586)

Encl: As above.

CG-VAK™
SOFTWARE AND EXPORTS LIMITED

Statement of Unaudited Standalone Financial Results for the Quarter and Half year ended 30.09.2026

Rs. in lakhs

Sl.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
I	Revenue from operations	1,485.87	1,371.43	1,473.79	2,857.30	2,866.95	5,809.63
II	Other Income	26.64	3.63	68.90	30.27	96.20	127.14
III	Total Income (I+II)	1,512.51	1,375.06	1,542.69	2,887.57	2,963.15	5,936.77
IV	EXPENSES						
	a) Employee Benefit Expense	914.54	925.32	918.33	1,839.86	1,833.22	3,750.71
	b) Finance Costs	13.18	15.23	15.44	28.41	30.37	61.98
	c) Depreciation	32.87	30.03	34.51	62.90	70.49	135.96
	d) Other Expenses	134.98	153.86	120.12	288.84	211.37	505.75
	Total Expenses (IV)	1,095.57	1,124.44	1,088.40	2,220.01	2,145.45	4,454.40
V	Profit/ (Loss) before exceptional items and tax (III-IV)	416.94	250.62	454.29	667.56	817.70	1,482.37
VI	Exceptional Item	-	-	-		-	(235.97)
VII	Profit /(Loss) before extraordinary item and tax (V-VI)	416.94	250.62	454.29	667.56	817.70	1,246.40
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit Before Tax (VII-VIII)	416.94	250.62	454.29	667.56	817.70	1,246.40
X	Tax Expenses						
	a) Income Tax	111.22	66.67	118.51	177.89	213.52	404.92
	b) Deferred Tax	(3.92)	(3.59)	(2.68)	(7.51)	(5.84)	(70.71)
XI	Profit/(Loss) for the period after tax (IX - X)	309.64	187.54	338.46	497.18	610.02	912.19
XII	Other Comprehensive Income						
	a)Items that will not be reclassified to profit and loss						
	i)Fairvalue of quoted Investment	(48.29)	187.73	(65.09)	139.44	70.99	7.49
	ii)Income tax relating to the above	12.16	(47.25)	16.38	(35.09)	(17.87)	(1.88)
	iii) Gain/(Loss) on remeasurement of defined benefit obligation	1.91	1.91	1.91	3.82	3.82	68.13
	iv) Income tax relating to the above	(0.48)	(0.48)	(0.48)	(0.96)	(0.96)	(17.15)
	b) Item that will be reclassified to Profit and Loss	-	-	-	-	-	-
XIII	Total Comprehensive Income for the period (XI + XII)	274.94	329.45	291.18	604.39	666.00	968.78
XIV	Paid up Equity Share Capital (Face value of Rs.10/- each)	505.02	505.02	505.02	505.02	505.02	505.02
XV	Reserves (excluding Revaluation Reserves)						6,322.62
XVI	Earnings per Equity Share:						
	(a) Basic	6.13	3.71	6.70	9.84	12.08	18.06
	(b) Diluted	6.13	3.71	6.70	9.84	12.08	18.06

For CG-VAK SOFTWARE AND EXPORTS LIMITED

CHAIRMAN & MANAGING DIRECTOR

171, Mettupalayam Road, Coimbatore - 641 043. INDIA, Ph : 91-422-2434491 / 92 / 93
Web : www.cgvak.com
CIN : L30009TZ1994PLC005568 GSTIN : 33AAACC8797M1Z2

CG-VAK™
SOFTWARE AND EXPORTS LIMITED

Standalone Balance Sheet as at September 30, 2026 [Rs. in lakhs]

S.No	Particulars	As at 30.09.2026	As at 31.03.2026
A	**ASSETS**		
1	**Non-current assets**		
(a)	Property, Plant and Equipment	3,068.31	3,065.55
(b)	Right of Use Assets(Buildings)	171.86	196.34
(c)	Intangible Assets	6.57	7.12
(d)	Capital work-in-progress	-	-
	Non-Current Financial Assets		
(e)	Financial Assets		
	(i) Investments	3,071.30	2,785.16
	(ii) Other financial assets	193.71	98.30
(f)	Deferred tax Assets (net)	72.45	100.99
(g)	Other Non-Current Assets	8.31	8.29
	Total Non-Current Assets	6,592.51	6,261.75
2	**Current assets**		
(a)	Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	959.19	825.71
	(iii) Cash and Cash equivalents	582.22	437.40
	(iv) Bank balances other than cash and cash equivalents	3.75	12.43
	(v) Other financial assets	124.00	76.96
(b)	Other Current Assets	190.15	208.32
	Total Current Assets	1,859.31	1,560.82
	TOTAL ASSETS	8,451.82	7,822.57
B	**EQUITY AND LIABILITIES**		
	Equity		
(a)	Equity Share Capital	505.02	505.02
(b)	Other Equity	6,927.05	6,322.62
	Total Equity	7,432.07	6,827.64
	LIABILITIES		
1	**Non-current liabilities**		
(a)	Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Lease Liabilities	154.08	186.13
(b)	Provisions	247.28	263.00
	Total Non-Current Liabilities	401.36	449.13
2	**Current Liabilities**		
(a)	Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Lease Liabilities	59.42	54.75
	(iii) Trade payables		
	(1) Total outstanding dues of micro enterprises and small enterprises	0.23	6.95
	(2) Total outstanding dues of creditors other than micro enterprises and small enterprises	1.30	21.58
(b)	Provisions	90.18	45.33
(c)	Other Current Liabilities	437.59	415.59
(d)	Current Tax Liabilities (Net)	29.67	1.60
	Total Current Liabilities	618.39	545.80
	TOTAL EQUITY AND LIABILITIES	8,451.82	7,822.57

For CG-VAK SOFTWARE AND EXPORTS LIMITED

CHAIRMAN & MANAGING DIRECTOR

CG-VAK™
SOFTWARE AND EXPORTS LIMITED

Standalone Cash Flow Statement for the Half year ended September 30, 2026

Rs. In lakhs

Particulars	For the Half year ended September 30, 2026	For the year ended March 31, 2026
A. Cash Flow from Operating Activities		
Profit before tax	667.56	1246.40
Adjustments for:		
Depreciation and Amortisation Expense	62.90	135.96
Net Loss/(Gain) on disposal of property, plant and equipment	-	(0.19)
Net Gain on Fair Value on Financial Assets	0.00	(0.00)
Interest Income	(9.64)	(28.10)
Income Earned on Mutual Funds	(11.99)	(20.42)
Interest Expense	28.41	61.98
Operating profit before working capital changes	**737.24**	**1395.63**
Adjustments for:		
(Increase)/decrease in Trade Receivables	(133.48)	(140.26)
(Increase)/decrease in Loans & other current financial assets	(46.25)	(0.03)
(Increase)/decrease in other current assets	18.17	119.89
(Increase)/decrease in Loans & other non-current financial assets	(95.41)	(10.74)
Increase/(decrease) in trade payables	(26.99)	(4.71)
Increase/(decrease) in provisions	32.97	278.69
Increase/(decrease) in other current liabilities	22.00	95.57
Cash generated from operations	**508.25**	**1734.04**
Net income tax (paid) / refunds	(149.85)	(431.08)
Net Cash Flow from Operating Activities (A)	**358.40**	**1302.96**
B. Cash Flow from Investing Activities		
Capital expenditure on property, plant and equipment (including capital advances)	(40.64)	(34.68)
Proceeds from sale of fixed assets	0.00	1.01
Sale/(Purchase) of investments	(146.68)	(1385.11)
Bank balances other than cash and cash equivalents	8.68	363.02
Interest received	8.85	30.60
Income Earned on Mutual Funds	11.99	20.41
Net Cash used in Investing Activities (B)	**(157.80)**	**(1004.75)**
C. Cash Flow from Financing Activities		
Borrowings (net)	0.00	0.00
Payment of Lease liabilities	(27.37)	(50.44)
Dividend and tax thereon paid	0.00	(50.50)
Finance costs	(28.41)	(61.98)
Net Cash Flow used in Financing Activities (C)	**(55.78)**	**(162.92)**
Net increase/(decrease) in Cash and cash equivalents (A+B+C)	**144.82**	**135.29**
Cash and cash equivalents at the beginning of the year	437.40	302.11
Cash and cash equivalents at the end of the year	**582.22**	**437.40**

For CG-VAK SOFTWARE AND EXPORTS LIMITED

CHAIRMAN & MANAGING DIRECTOR

171, Mettupalayam Road, Coimbatore - 641 043. INDIA, Ph : 91-422-2434491 / 92 / 93
Web : www.cgvak.com
CIN : L30009TZ1994PLC005568 GSTIN : 33AAACC8797M1Z2

Notes :

1. These Standalone Unaudited Financial Results have been prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules 2015. These results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 04.11.2026.

2. Segment Reporting:
   Chairman & Managing Director of the Company has been identified as the Chief Operating Decision Makers (CODM) as defined by IND AS 108 "Operating Segments". The Company operates in one segment only i.e. "Information Technology Services". The CODM evaluates performance of the Company based on revenue and operating income from the above segment. Accordingly, segment reporting has not been separately disclosed.

3. This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
   Limited Review:
   The Limited Review, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed and the related Report does not have any impact on the above 'Results and Notes' for the quarter/half-year ended 30th September, 2026 which needs to be explained.

4. Figures for the previous year have been regrouped/rearranged wherever necessary to correspond with current period figures.

For and on behalf of the Board
For CG-VAK SOFTWARE AND EXPORTS LIMITED

Place **Coimbatore**
Date **04.11.2026**

CG-VAK SOFTWARE AND EXPORTS LIMITED
171, MTP ROAD CBE-43

G Suresh
Chairman & Managing Director
(DIN: 00600906)

SPP&Co
Chartered Accountants

Independent Auditors' Report on Limited Review of Unaudited Standalone Financial Results of The Company for The Quarter Ended 30th September 2026

To

Board of Directors

CG-VAK Software & Exports Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **M/s. CG-VAK Software & Exports Limited** ("the company") for the quarter ended 30th September 2026 ("the statement"), being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

2. This statement, which is the responsibility of Company's Management and approved by company's board of directors, has been prepared in accordance with recognition and measurement principles laid out in Indian Accounting standard 34- "Interim Financial Reporting" (IND AS 34), prescribed under section 133 of Companies Act 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on this statement based on our review.

3. We conducted our review of the statement in accordance with Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by ICAI .The standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements A review is limited primarily to inquiries of company's personnel and analytical procedures applied to financial data and provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of 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.

SPP & Co FRN : 011059S CBE-18 Chartered Accountants

+91 94888 54000
+91 422 2319882
2nd Floor, CODISSIA G.D.Naidu towers,
Huzur Road Coimbatore, Tamil Nadu 641018.
www.sppgroups.com
info@sppgroups.com

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, including the manner in which it is to be disclosed, or that it contains material misstatements

For S P P & Co
Chartered Accountants
Firm's Registration No: 011059S

CA S Prabhu
Partner
Membership No: 213598
UDIN: 26213598VAUVUU9814

Place: Coimbatore
Date: 04-11-2026

CG-VAK™
SOFTWARE AND EXPORTS LIMITED

Statement of Unaudited Consolidated Financial Results for the Quarter and Half year ended 30.09.2026

Rs. In lakhs

Sl.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
I	Revenue from operations	1,974.06	1,800.40	1,827.68	3,774.46	3,672.35	7,437.52
II	Other Income	39.34	14.42	81.23	53.76	119.12	174.06
III	Total Income(I + II)	2,013.40	1,814.82	1,908.91	3,828.22	3,791.47	7,611.58
IV	EXPENSES						
	a) Employee benefit expense	1,288.03	1,251.81	1,218.62	2,539.84	2,471.39	5,016.83
	b) Finance Costs	13.18	15.23	15.44	28.41	30.37	61.98
	c) Depreciation	33.19	30.36	34.82	63.55	71.09	137.20
	d) Other expenses	243.25	257.49	174.11	500.74	375.38	859.36
	Total expenses (IV)	1,577.65	1,554.89	1,442.99	3,132.54	2,948.23	6,075.37
V	Profit/ (Loss) before exceptional items and tax (III-IV)	435.75	259.93	465.92	695.68	843.24	1,536.21
VI	Exceptional item	-	-	-		-	(235.97)
VII	Profit /(Loss) before extraordinary item and tax (V-VI)	435.75	259.93	465.92	695.68	843.24	1,300.24
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit Before Tax (VII - VIII)	435.75	259.93	465.92	695.68	843.24	1,300.24
X	Tax Expenses						
	a) Income Tax	116.35	69.79	122.28	186.14	221.49	421.33
	b) Deferred Tax	(3.93)	(3.58)	(2.69)	(7.51)	(5.85)	(70.71)
XI	Profit /(Loss) for the period after tax (IX - X)	323.33	193.72	346.33	517.05	627.60	949.62
XII	Other Comprehensive Income						
	a)Items that will not be reclassified to profit and loss						
	i)Fairvalue of quoted Investment	(48.29)	187.73	(65.09)	139.44	70.99	7.49
	ii)Income tax relating to the above	12.16	(47.25)	16.38	(35.09)	(17.87)	(1.88)
	iii) Gain/(Loss) on remeasurement of defined benefit obligation	1.91	1.91	1.91	3.82	3.82	68.13
	iv) Income tax relating to the above	(0.48)	(0.48)	(0.48)	(0.96)	(0.96)	(17.15)
	b) Item that will be reclassified to Profit and Loss	-	-	-	-	-	-
XIII	Total comprehensive income for the period (XI + XII)	288.63	335.63	299.05	624.26	683.58	1,006.21
XIV	Paid up equity share capital (Face value of Rs.10/- each)	505.02	505.02	505.02	505.02	505.02	505.02
XV	Reserves (excluding revaluation reserves)						7,735.64
XVI	Earnings per equity share:						
	(a) Basic	6.40	3.84	6.86	10.24	12.43	18.80
	(b) Diluted	6.40	3.84	6.86	10.24	12.43	18.80

For CG-VAK SOFTWARE AND EXPORTS LIMITED

CHAIRMAN & MANAGING DIRECTOR

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Web : www.cgvak.com
CIN : L30009TZ1994PLC005568 GSTIN : 33AAACC8797M1Z2

Consolidated Balance Sheet as at September 30, 2026

Rs. In lakhs

	Particulars	As at September 30, 2026	As at March 31, 2026
A	**ASSETS**		
1	**Non-current assets**		
(a)	Property, plant and equipment	3,069.41	3,067.29
(b)	Right of Use Assets(Buildings)	171.86	196.34
(c)	Intangible assets	6.57	7.12
(d)	Capital work-in-progress	-	-
	Non-current financial assets		
(e)	Financial assets		
	(i) Investments	3,292.86	2,688.30
	(ii) Other financial assets	199.38	103.82
(f)	Deferred tax assets (net)	72.45	100.99
(g)	Other non-current assets	11.71	11.61
	Total Non current assets	6,824.24	6,175.47
2	**Current assets**		
(a)	Financial assets		
	(i) Investments	867.81	1,118.29
	(ii) Trade receivables	1,247.31	1,057.85
	(iii) Cash and cash equivalents	763.76	674.02
	(iv) Bank balances other than cash and cash equivalents	3.75	12.43
	(v) Other financial assets	135.75	94.40
(b)	Other current assets	203.86	222.89
	Total current assets	3,222.24	3,179.88
	Total Assets	10,046.48	9,355.35
B	**EQUITY AND LIABILITIES**		
	Equity		
(a)	Equity share capital	505.02	505.02
(b)	Other equity	8,408.33	7,735.65
	Total Equity	8,913.35	8,240.67
	Liabilities		
1	**Non-current Liabilities**		
(a)	Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Lease Liabilities	154.08	186.12
(b)	Provisions	247.28	247.28
	Total - Non-Current liabilities	401.36	433.40
2	**Current liabilities**		
	Financial Liabilities		
(a)	(i) Borrowings	-	-
	(ii) Lease Liabilities	62.82	58.06
	(iii) Trade payables		
	(1) Total outstanding dues of micro enterprises & small enterprises	0.23	6.95
	(2) Total outstanding dues of creditors other than micro enterprises & small enterprises	51.43	74.71
(b)	Provisions	90.18	61.05
(c)	Other current Liabilities	489.19	461.85
(d)	Current tax Liabilities (net)	37.92	18.66
	Total - Current liabilities	731.77	681.28
	Total Equity And Liabilities	10,046.48	9,355.35

For CG-VAK SOFTWARE AND EXPORTS LIMITED

CHAIRMAN & MANAGING DIRECTOR

Consolidated Cash Flow Statement for the Half year Year ended September 30,2026

(Rs. In Lakhs)

Particulars	For the Half year ended September 30, 2026	For the Half year ended March 31, 2026
A. Cash flow from operating activities		
Profit before tax	695.68	1300.24
Adjustments for:		
Foreign currency translation for the year	48.38	129.28
Depreciation and amortisation expense	63.55	137.20
Net loss/(gain) on disposal of property, plant and equipment	-	(0.19)
Interest income	(33.13)	(75.03)
Income Earned on Mutual Funds	(11.99)	(20.42)
Interest expense	28.41	61.98
Operating profit before working capital changes	**790.90**	**1533.06**
Adjustments for:		
(Increase)/decrease in trade receivables	(189.46)	(86.45)
(Increase)/decrease in Loans & other current financial assets	(46.25)	(0.03)
(Increase)/decrease in other current assets	19.03	113.75
(Increase)/decrease in Loans & other non-current financial assets	(95.56)	(11.15)
(Increase)/decrease in other non-current assets	(0.09)	2.82
Increase/(decrease) in trade payables	(29.99)	15.15
Increase/(decrease) in provisions	32.95	278.69
Increase/(decrease) in other current liabilities	27.34	87.27
Cash generated from operations	**508.87**	**1933.11**
Net income tax (paid) / refunds	(166.89)	(446.44)
Net cash flow from operating activities (A)	**341.98**	**1486.67**
B. Cash flow from investing activities		
Capital expenditure on property, plant and equipment (including capital advances)	(40.64)	(34.67)
Proceeds from sale of fixed assets	-	1.01
Sale/(Purchase) of Investments	(214.61)	(1708.63)
Bank balances other than cash and cash equivalents	8.68	363.02
Interest received	38.03	82.28
Income Earned on Mutual Funds	11.99	20.42
Net cash used in investing activities (B)	**(196.55)**	**(1276.58)**
C. Cash flow from financing activities		
Payment of Lease liabilities	(27.28)	(53.26)
Dividend and tax thereon paid	-	(50.50)
Finance costs	(28.41)	(61.98)
Net cash flow used in financing activities (C)	**(55.69)**	**(165.74)**
Net increase in Cash and cash equivalents (A+B+C)	**89.74**	**44.35**
Cash and cash equivalents at the beginning of the year	674.02	629.67
Cash and cash equivalents at the end of the year	**763.76**	**674.02**

For CG-VAK SOFTWARE AND EXPORTS LIMITED

CHAIRMAN & MANAGING DIRECTOR

Notes :

1. These Consolidated Unaudited Financial Results have been prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules 2015. These results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 04.11.2026.

2. Segment Reporting:
   Managing Director & CEO of the Company has been identified as the Chief Operating Decision Makers (CODM) as defined by IND AS 108 "Operating Segments". The Company operates in one segment only i.e. "Information Technology Services". The CODM evaluates performance of the Company based on revenue and operating income from the above segment. Accordingly, segment reporting has not been separately disclosed.

3. This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
   Limited Review:
   The Limited Review, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed and the related Report does not have any impact on the above 'Results and Notes' for the quarter/half-year ended 30th September, 2026 which needs to be explained.

4. Figures for the previous year have been regrouped/rearranged wherever necessary to correspond with current period figures.

Place **Coimbatore**
Date **04.11.2026**

For and on behalf of the Board
For CG-VAK SOFTWARE AND EXPORTS LIMITED



G Suresh
Chairman & Managing Director
(DIN: 00600906)



Independent Auditors' Report on Limited Review of Unaudited Consolidated Financial Results of The Company for The Quarter Ended 30th September 2026

To

Board of Directors

CG-VAK Software & Exports Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **M/s. CG-VAK Software and Exports Limited** ("the Company") ('the Holding Company') and its subsidiary **M/s. CG-VAK Software USA Inc**, (the Holding Company and its subsidiaries together referred to as "the Group"), for the Quarter ended 30th September 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by the SEBI from time to time.

2. This Statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

4. The interim financial results of the subsidiary, **M/s. CG-VAK software USA Inc.,** included in the statement reflects total assets of **Rs. 1,925.66 lakhs** as at 30th September 2026, total Income of **Rs. 500.89 lakhs** for the quarter ended 30th September 2026, total net profit of **Rs. 13.68 lakhs** for the quarter ended 30th September 2026. The interim financial results of the subsidiary, **M/s. CG-VAK software USA Inc.,** as considered in the consolidated unaudited financial results have been prepared by the company's management in accordance with the accounting principles generally accepted in USA. The company's management has converted the financial results and other financial information of the said subsidiary from the accounting principles generally accepted in USA to the accounting principles generally accepted in India' The unaudited financial results and other financial information for the foreign subsidiary, **M/s. CG-VAK software USA Inc.,** are not required to be audited under the relevant foreign laws. we have performed the procedures as stated in paragraph 3 above.

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the aforesaid Indian Accounting Standards 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 S P P & Co
Chartered Accountants
Firm's Registration No: 011059S



CA S Prabhu
Partner
Membership No: 213598
UDIN: 26213598MWBDCE9024

Place: Coimbatore
Date: 04-11-2026