**CIN:** L92200WB2001PLC093236
**Registered Office**: Unit 16, 13th 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

November 14, 2026

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

**Scrip Code: 544094**

Dear Sir/ Madam,

**Sub: Outcome of the Board Meeting – Intimation under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to the provisions of Regulation 30 and other applicable regulations, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors ("the Board") of the Company at its Meeting held today, i.e., November 14, 2026 has, *inter alia*, considered and approved the following:

1) Unaudited Standalone and Consolidated Financial Results of the Company for the half year ended September 30, 2026. A copy of the same is enclosed herewith for your information and record.

2) The Limited Review Report on Unaudited Standalone and Consolidated Financial Results of the Company for the half year ended September 30, 2026, is also enclosed.

3) Issuance of 8,00,000 (Eight Lakh) warrants, each carrying a right to subscribe to 1 (one) equity share of the Company, at an issue price of Rs. 29.38/- (Rupees Twenty-Nine and Thirty-Eight Paise Only) per warrant, aggregating to Rs. 2,35,04,000/- (Rupees Two Crore Thirty-Five Lakh Four Thousand Only), to persons belonging to the Public Category.

The details pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, for the proposed issue of capital is enclosed herewith as '**Annexure A'**.

4) Increase in the authorised share capital of the Company from Rs. 3,25,00,000/- (Rupees Three Crore Twenty-Five Lakh Only) divided into 32,50,000 (Thirty-Two Lakh Fifty Thousand) equity shares of face value of Rs. 10/- (Rupees Ten Only) each to Rs. 4,00,00,000/- (Rupees Four Crore Only) divided into 40,00,000 (Forty Lakh) equity shares of face value of Rs. 10/- (Rupees Ten Only) each and consequent alteration of the Capital Clause of the Memorandum of Association of the Company, subject to the approval of the shareholders of the Company.

5) Convening of Extra-Ordinary General Meeting (EOGM).

Convening of Extra-Ordinary General Meeting (EOGM) of the Company for seeking approval of the members of the Company as per the details given below:

| **Particulars** | **Event** |
|---|---|
| Date of EOGM | December 14, 2026 |
| Day | Monday |
| Time | 1.00 P.M. |

The Notice of the EOGM shall be submitted in due course.

6) Mr. Avijit Mallick (DIN: 08438911) vide his letter dated November 14, 2026 has tendered his resignation as Independent Director of the Company. Consequently, he shall also cease to be a Chairperson of the Audit Committee, Nomination and Remuneration Committee and Stakeholders' Relationship Committee of the Company.

The resignation letter setting out the reasons for resignation is enclosed herewith. The Company further confirms that there are no other material reasons for the resignation other than those stated in the resignation letter as attached in '**Annexure D'**.

7) Appointment of Mrs. Nikita Jain (DIN: 08222385), as an Additional Director designated as an Independent Director of the Company with effect from November 14, 2026 subject to approval of the shareholders of the Company.

Further, the board has re-constituted the Audit Committee, Nomination and Remuneration Committee, and Stakeholders' Relationship Committee. Details of composition of Committees have been given in **'Annexure C'.**

The relevant details as required under Regulation 30 read with Schedule III – Para A (7B) of Part A of the SEBI Listing Regulations, 2015, read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023, is given in **'Annexure B'**. Kindly take the above information on record and disseminate.

The Board meeting commenced at 3.00 PM and concluded at 3.20 PM

Request you to take this on record.

Thanking you,

**For Euphoria Infotech (India) Limited**

PRIYABRATA SEAL

Digitally signed by PRIYABRATA SEAL
Date: 2026.11.14 15:27:00 +05'30'

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

**CIN:** L92200WB2001PLC093236
**Registered Office**: Unit 16, 13th Floor, Tower 1, EM 3,
Bengal Eco Intelligent Park,
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Ph: + 91 33 4602 1034
Email: info@euphoriainfotech.com
Website: www.euphoriainfotech.com

**Annexure A**

**Details regarding the Proposed Issue of Capital**

<table>
<tr><th>Sr. No.</th><th>Particulars</th><th>Description</th></tr>
<tr><td>1</td><td>Type of securities proposed to be issued</td><td>Warrants carrying a right to subscribe to 1 (one) equity share per warrant, which may be exercised in one or more tranches during the period commencing from the date of allotment of the warrants until expiry of 18 (Eighteen) months from the date of allotment of the Warrants.</td></tr>
<tr><td>2</td><td>Type of issuance (further public offering, rights issue, depository receipts (ADR /GDR), qualified institutions placement, preferential allotment etc.);</td><td>Preferential allotment in accordance with the provisions of the Companies Act, 2013 and the rules made thereunder and Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (“SEBI (ICDR) Regulations”) and other applicable laws.</td></tr>
<tr><td>3</td><td>Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)</td><td>8,00,000 (Eight Lakh) Warrants, at an exercise price of Rs. 29.38/- per Warrant, aggregating to Rs. 2,35,04,000/- (Rupees Two Crore Thirty-Five Lakh Four Thousand Only).<br><br>As for the Warrants, an amount equivalent to at least 25% (Twenty-Five Percent) of the consideration shall be payable against each Warrant on the date of allotment of the Warrants, and the balance 75% (Seventy-Five Percent) shall be payable at the time of allotment of equity shares pursuant to the exercise of the right attached to the Warrants by the Warrant Holder.</td></tr>
<tr><td>4</td><td colspan="2">In case of preferential issue, the listed entity shall disclose the following additional details to the stock exchange(s)</td></tr>
<tr><td>I</td><td>Name of the Investor</td><td>
<table>
<tr><th>Name</th><th>Category of Investor</th><th>Maximum No. of Equity Shares to be offered</th><th>Maximum No. of Warrants to be offered</th></tr>
<tr><td>Ajay Singhania</td><td>Public</td><td>-</td><td>4,00,000</td></tr>
<tr><td>Krishna Kumar Singhania</td><td>Public</td><td>-</td><td>4,00,000</td></tr>
<tr><td colspan="2">Total</td><td>-</td><td>8,00,000</td></tr>
</table>
</td></tr>
<tr><td>II</td><td>Post allotment of securities – outcome of the subscription, issue price / allottedprice (in case of convertibles), numberof investors</td><td>
<table>
<tr><th rowspan="2">Name of proposed Allottees</th><th rowspan="2">Category</th><th colspan="2">Pre-issue Holding</th><th rowspan="2">No. of Warrants to be issued</th><th colspan="2">Shareholding post allotment of equity shares and equity share upon exercise of warrants*</th></tr>
<tr><th>Pre-issue Holding</th><th>% of holdings</th><th>No. of Equity Shares</th><th>% of holdings</th></tr>
<tr><td>Ajay Singhania</td><td>Public</td><td>0</td><td>0.00</td><td>4,00,000</td><td>4,00,000</td><td>10.81</td></tr>
<tr><td>Krishna Kumar Singhania</td><td>Public</td><td>0</td><td>0.00</td><td>4,00,000</td><td>4,00,000</td><td>10.81</td></tr>
<tr><td colspan="7">*Post issued % of shareholding of the respective allottees is calculated assuming full conversion of all the warrants issued to the proposed allottees.</td></tr>
</table>
</td></tr>
</table>

| | | |
|---|---|---|
| III | Issue Price | Rs. 29.38/- (Rupees Twenty-Nine and Thirty-Eight Paise Only) per equity share / warrant computed as per the provisions of Regulation 164(1) read with Regulation 166A of the SEBI ICDR Regulations based on the valuation report dated November 14, 2026 taken from Mr. Manish Gadia, Registered Valuer, [Reg No. IBBI/RV/06/2019/11646]. |
| IV | In case of convertibles – Intimation on conversion of securities or on lapse of tenure of the instrument | Not Applicable |
| 5. | Any cancellation or termination of proposal for issuance of securities including reasons thereof | Not Applicable |

**For Euphoria Infotech (India) Limited**

PRIYABRATA SEAL

Digitally signed by PRIYABRATA SEAL
Date: 2026.11.14 15:27:24 +05'30'

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

**CIN:** L92200WB2001PLC093236
**Registered Office**: Unit 16, 13th 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

**Annexure B**

**Relevant details as required under Regulation 30 – Part A of Para A of Schedule III of the SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD- 1/P/CIR/2023/123 dated 13th July, 2023.**

| Sl No | Particulars | Details |
|---|---|---|
| 1 | Reason for change viz., ~~appointment~~, resignation, ~~removal, death or otherwise~~ | Resignation of Mr. Avijit Mallick as Independent Director of the Company. |
| 2 | Date of cessation (Resignation) | November 14, 2026 |
| 3 | Brief profile | NA |
| 4 | Disclosure of relationships between Directors inter-se | NA |
| 5 | Information as required under BSE circular Number LIST/COM/14/2018-19 and NSE circular no. NSE/CML/2018/24 dated June 20, 2018. | NA |
| Additional Information in case of resignation of an Independent Director | | |
| Name of the listed entities in which resigning director holds directorship including the category of directorship and membership of committee, if any | | NA |
| Letter of Resignation along with detailed for resignation | | Enclosed herewith as Annexure D |
| Names of Listed entities in which the resigning director hold directorships indicating the category of directorship and membership of board committee, if any | | NA |
| The Independent Director shall, along with the detailed reasons, along provide a confirmation that there is no other material reasons other than those provided | | Mr. Avijit Mallick has confirmed that there are no material reasons for his resignation other than those mentioned in the resignation letter. |

**For Euphoria Infotech (India) Limited**

PRIYABRATA SEAL
Digitally signed by PRIYABRATA SEAL
Date: 2026.11.14 15:27:44 +05'30'

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

**CIN:** L92200WB2001PLC093236
**Registered Office**: Unit 16, 13th 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

**Annexure B**

**Relevant details as required under Regulation 30 – Part A of Para A of Schedule III of the SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD- 1/P/CIR/2023/123 dated 13th July, 2023.**

| Sl No | Particulars | Details |
|---|---|---|
| 1 | Reason for change viz., appointment, ~~resignation, removal, death or otherwise~~ | Mrs. Nikita Jain (DIN: 08222385) has been appointed as an Additional Director in the category of Independent Director |
| 2 | Date of Appointment~~/ cessation~~ (as applicable) & terms of appointment | November 14, 2026 |
| 3 | Brief profile (in case of appointment) | Mrs. Nikita Jain holds a Master's degree in Commerce (M.Com.) from the University of Calcutta and is pursuing the CS Professional Programme. She has 10 years of experience in the field of legal and corporate compliances |
| 4 | Disclosure of relationships Between Directors (in case of appointment of director) | NA |

**For Euphoria Infotech (India) Limited**

PRIYABRATA SEAL
Digitally signed by PRIYABRATA SEAL
Date: 2026.11.14 15:27:59 +05'30'

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

**CIN:** L92200WB2001PLC093236
**Registered Office**: Unit 16, 13th 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

**Annexure C**

The Board of Directors of the Company has reconstituted the Audit Committee, Nomination and Remuneration Committee and Stakeholders' Relationship Committee with effect from November 14, 2026, as follows:

**Composition of Audit Committee:**

| *Name* | *Category* | *Designation* |
|---|---|---|
| Nikita Jain | Chairperson | Independent Director |
| Haider Ali | Member | Independent Director |
| Shamba Bhanja | Member | Managing Director |

**Composition of Nomination and Remuneration Committee:**

| *Name* | *Category* | *Designation* |
|---|---|---|
| Nikita Jain | Chairperson | Independent Director |
| Haider Ali | Member | Independent Director |
| Soma Das | Member | Non-Executive Director |

**Composition of Stakeholders' Relationship Committee:**

| *Name* | *Category* | *Designation* |
|---|---|---|
| Nikita Jain | Chairperson | Independent Director |
| Haider Ali | Member | Independent Director |
| Soma Das | Member | Non-Executive Director |

**For Euphoria Infotech (India) Limited**

PRIYABRATA SEAL
Digitally signed by PRIYABRATA SEAL
Date: 2026.11.14 15:28:13 +05'30'

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

BAID AGARWAL SINGHI & CO.
Chartered Accountants

Diamond Heritage, 6th Floor
Unit No - 620
16, Strand Road, Kolkata-700001
Ph. : 033 40042041
Email : baid.agarwal.singhi@gmail.com
Website : www.baidagarwalsinghi.com

**Limited Review Report on Unaudited Standalone Financial Results of Euphoria Infotech (India) Limited for the half year ended 30th September 2026, pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended**

**To**
**The Board of Directors,**
**Euphoria Infotech (India) Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Euphoria Infotech (India) Limited ("the Company") for the half year ended 30th September ,2026 ('the Statement'), attached herewith. The statement is being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Regulation).

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors at its meeting held on November 14, 2026, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 on "Interim Financial Reporting" ("AS 25"), 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 issue a report on these financial results 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 the Statutory 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 is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted, as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone financial results prepared in accordance with the applicable Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other recognized accounting principles practices and policies, 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 Baid Agarwal Singhi & Co.,**
**Chartered Accountants**
**Firm Registration No: 328671E**

D. Agarwal

**Dhruv Narayan Agarwal**
**(Partner)**
**Membership No: 306940**
**UDIN:** 26306940BOVUOA9200
**Place:- Kolkata**
**Date:- 14th Day of November, 2026**

BAID AGARWAL SINGHI & CO. Chartered Accountants

**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

**UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30TH, 2026**

(Rs. in lakhs except EPS)

| | Particulars | For the Half Year Ended | | | Year Ended |
|---|---|---|---|---|---|
| | | 30.09.2026 (Unaudited) | 31.03.2026 (Audited) | 30.09.2025 (Unaudited) | 31.03.2026 (Audited) |
| I | Revenue from Operations | 463.07 | 891.47 | 631.46 | 1,522.93 |
| II | Other Income | 2.37 | 3.29 | 4.38 | 7.67 |
| III | **Total Revenue** | **465.44** | **894.76** | **635.84** | **1,530.60** |
| IV | **Expenses** | | | | |
| | Changes in inventories of Finished Goods | (3.84) | 1.02 | 1.77 | 2.79 |
| | Cost of Equipments and Services consumed | 129.11 | 440.29 | 196.37 | 636.66 |
| | Employee benefit expenses | 191.66 | 222.50 | 224.67 | 447.17 |
| | Finance costs | 33.30 | 22.71 | 11.24 | 33.95 |
| | Depreciation and amortisation | 15.44 | 13.65 | 12.57 | 26.22 |
| | Other expenses | 64.61 | 74.93 | 81.00 | 155.93 |
| | **Total Expenses** | **430.28** | **775.10** | **527.63** | **1,302.72** |
| V | **Profit/(Loss) before Exceptional Items & Tax (III-IV)** | **35.16** | **119.66** | **108.21** | **227.88** |
| VI | Exceptional Item | - | - | - | - |
| VII | **Profit/(Loss) before Tax (V+VI)** | **35.16** | **119.66** | **108.21** | **227.88** |
| VIII | **Tax Expense** | | | | |
| | Current tax | 15.27 | 32.07 | 48.16 | 80.23 |
| | Deferred tax | (2.23) | (1.02) | (5.42) | (6.44) |
| | Income Tax for earlier years | 19.95 | - | - | - |
| | **Total Tax Expenses** | 32.99 | 31.05 | 42.74 | 73.79 |
| IX | **Profit/(Loss) for the period / year (VII-VIII)** | **2.17** | **88.62** | **65.47** | **154.09** |
| X | **Earning Per Equity Share (par value ₹10/- each)** | | | | |
| | **Basic & Diluted** | **0.07** | **3.05** | **2.26** | **5.31** |

BAID AGARWAL SINGHI & CO. Chartered Accountants

EUPHORIA INFOTECH INDIA LTD. KOLKATA

Prijabrata Seal

**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**

**Standalone Statement of Assets and Liabilities as at September 30th, 2026**

(Rs in lakhs)

| Particulars | Unaudited As at 30.09.2026 | Audited As at 31.03.2026 |
|---|---|---|
| **I. EQUITY AND LIABILITIES** | | |
| **1. Shareholders' Fund** | | |
| (a) Share Capital | 290.19 | 290.19 |
| (b) Reserves & Surplus | 1,505.93 | 1,503.76 |
| **2. Non-current liabilities** | | |
| (a) Long-Term Borrowings | 283.03 | 115.60 |
| (b) Long Term provisions | 77.87 | 73.44 |
| **3. Current liabilities** | | |
| (a) Short Term Borrowings | 506.02 | 411.39 |
| (b) Trade payables | | |
| i)Total outstanding dues of micro enterprises and small enterprises | 48.90 | 40.49 |
| ii)Total outstanding dues of creditors other than micro enterprises and small enterprises | 908.88 | 378.83 |
| (c) Other current liabilities | 89.51 | 215.70 |
| (d) Short Term provisions | 63.37 | 106.86 |
| **Total Equity and Liabilities** | **3,773.70** | **3,136.26** |

(Rs in lakhs)

| Particulars | Unaudited As at 30.09.2026 | Audited As at 31.03.2026 |
|---|---|---|
| **II. ASSETS** | | |
| **1.Non-Current Assets** | | |
| a) Property, plant and equipment and intangible assets | | |
| (i)Property, plant and equipment | 134.20 | 147.24 |
| (ii)Other intangible assets | 1.38 | 1.52 |
| b) Non-Current Investments | 9.38 | 9.38 |
| c) Deferred Tax Assets (Net) | 16.55 | 14.31 |
| d) Other Non-Current Assets | 154.30 | 153.41 |
| **2. Current assets** | | |
| (a) Inventories | 1,606.45 | 910.39 |
| (b) Trade receivables | 1,577.24 | 1,640.90 |
| (c) Cash and Bank Balances | 41.23 | 42.42 |
| (d) Other Current Assets | 232.97 | 216.69 |
| **Total Assets** | **3,773.70** | **3,136.26** |

EUPHORIA INFOTECH INDIA LTD. KOLKATA

Priyabrata Seal

BAID AGARWAL SINGHI & CO. Chartered Accountants

**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**

## Standalone Statement of Cash Flow for the half year ended September 30th, 2026

(Rs in lakhs)

| | Particulars | For the half year ended 30.09.2026 Unaudited | For the year ended 31.03.2026 Audited |
|---|---|---|---|
| (A) | **CASH FLOW FROM OPERATING ACTIVITIES:** | | |
| | Net Profit before tax | 35.16 | 227.88 |
| | **Adjustments for:** | | |
| | Depreciation and Amortisation Expenses | 15.44 | 26.22 |
| | Provision for Gratuity | 5.00 | 25.34 |
| | Interest Expenses | 33.30 | 33.95 |
| | Liability Written Back | (1.59) | (5.12) |
| | Interest Income | (0.78) | (2.55) |
| | **Operating Profit before working capital changes** | 86.53 | 305.71 |
| | **Adjustments for:** | | |
| | (Increase)/Decrease in Trade Receivable & Other Assets | (649.58) | (1,228.92) |
| | Increase/(Decrease) in Trade Payable & Other Liabilities | 413.86 | 570.47 |
| | **Cash generation from/(used in) operations** | (149.19) | (352.73) |
| | Taxes Paid | (79.28) | (34.45) |
| | **Net cash flow from/(used in) operating activities** | **(228.47)** | **(387.18)** |
| (B) | **CASH FLOW FROM INVESTING ACTIVITIES :** | | |
| | (Purchase)/sale of Fixed Assets | (2.26) | (43.66) |
| | Interest Received | 0.78 | 2.55 |
| | **Net cash flow from/(used in) investing activities** | **(1.48)** | **(41.11)** |
| (C) | **CASH FLOW FROM FINANCING ACTIVITIES :** | | |
| | Proceeds/(Repayment) of Borrowings | 262.06 | 410.06 |
| | Interest Paid | (33.30) | (33.95) |
| | **Net cash flow from/(used in) financing activities** | **228.76** | **376.11** |
| | Net Increase/(Decrease) in Cash and Bank Balances | (1.19) | (52.18) |
| | **Cash and Bank Balances as at 1st April** | 42.42 | 94.60 |
| | **Cash and Bank Balances as on date** | **41.23** | **42.42** |

EUPHORIA INFOTECH (INDIA) LTD. KOLKATA

Priyabrata Seal

BAID AGARWAL SINGHI & CO. Chartered Accountants

**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 14th Day of November, 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<br>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 previous 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 ended 30th September 2026, are available on the BSE Limited website (URL: www.bsesme.com) and on the Company's website (URL: https://www.euphoriainfotech.com/investors) |

BAID AGARWAL SINGHI & CO. Chartered Accountants

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

EUPHORIA INFOTECH (INDIA) LTD. KOLKATA

**Priyabrata Seal**
**Whole-Time Director**
**DIN: 07449685**
**Place: Kolkata**

**Place: Kolkata**
**Date: 14th Day of November, 2026**

BASCO
BAID AGARWAL SINGHI & CO.
Chartered Accountants

Diamond Heritage, 6th Floor
Unit No - 620
16, Strand Road, Kolkata-700001
Ph. : 033 40042041
Email : baid.agarwal.singhi@gmail.com
Website : www.baidagarwalsinghi.com

**Limited Review Report on Unaudited Consolidated Financial Results of Euphoria Infotech (India) Limited for the half year ended 30th September 2026, pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended**

**To**
**The Board of Directors,**
**Euphoria Infotech (India) Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Euphoria Infotech (India) Limited ("the Company") for the half year ended 30th September, 2026 ('the Statement'), attached herewith. The statement is being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Regulation) and has been initialled by us for identification purposes.

2. This Statement, which is the responsibility of the Parent Company's Management and approved by the Board of Directors at its meeting held on November 14, 2026, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 on "Interim Financial Reporting" ("AS 25"), 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 issue a report on these financial results 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 the Statutory 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 is limited primarily to inquiries of the Parent Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India Under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended to the extent applicable.

5. The statement includes the result of the following associate entities:
   i. Euphoria Infotech (Bangladesh) Pvt Ltd (Associate having 49% shareholding by the Parent company).

6. Based on our review conducted, as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone financial results prepared in accordance with the applicable Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other recognized accounting principles practices and policies, 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.

BAID AGARWAL SINGHI & CO. Chartered Accountants

7. We did not review the interim financial information of the associate included in the statement, whose financial information before consolidation adjustments reflect total assets of Rs. 18.30 lakhs as at 30th September 2026, total revenue of Rs. 36.45 lakhs for the half year ended 30th September 2026 and total net loss of Rs. 2.96 lakhs for the half year ended 30 September 2026. The associate is located outside India and has been reviewed by other auditors.

Our conclusion is not modified in respect of above matters.

**For Baid Agarwal Singhi & Co.,**
**Chartered Accountants**
**Firm Registration No: 328671E**

**Dhruv Narayan Agarwal**
**(Partner)**
**Membership No: 306940**
**UDIN: 26306940WGDTDN8149**
**Place:- Kolkata**
**Date:- 14th Day of November, 2026**

**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

**UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30TH, 2026**

(Rs. in lakhs except EPS)

| | Particulars | For the Half Year Ended | | | Year Ended |
|---|---|---|---|---|---|
| | | 30.09.2026 (Unaudited) | 31.03.2026 (Audited) | 30.09.2025 (Unaudited) | 31.03.2026 (Audited) |
| I | Revenue from Operations | 463.07 | 891.47 | 631.46 | 1,522.93 |
| II | Other Income | 2.37 | 3.29 | 4.38 | 7.67 |
| III | **Total Revenue** | **465.44** | **894.76** | **635.84** | **1,530.60** |
| IV | **Expenses** | | | | |
| | Changes in inventories of Finished Goods | (3.84) | 1.02 | 1.77 | 2.79 |
| | Cost of Equipments and Services consumed | 129.11 | 440.29 | 196.37 | 636.66 |
| | Employee benefit expense | 191.66 | 222.50 | 224.67 | 447.17 |
| | Finance costs | 33.30 | 22.71 | 11.24 | 33.95 |
| | Depreciation and amortisation | 15.44 | 13.65 | 12.57 | 26.22 |
| | Other expenses | 64.61 | 74.93 | 81.00 | 155.93 |
| | **Total Expenses** | **430.28** | **775.10** | **527.63** | **1,302.72** |
| V | **Profit/(Loss) before Exceptional Items & Tax (III-IV)** | **35.16** | **119.66** | **108.21** | **227.88** |
| VI | Exceptional item | - | - | - | - |
| VII | **Profit/(Loss) before Tax (V+VI)** | **35.16** | **119.66** | **108.21** | **227.88** |
| VIII | **Tax Expense** | | - | | |
| | Current tax | 15.27 | 32.07 | 48.16 | 80.23 |
| | Deferred tax | (2.23) | (1.02) | (5.42) | (6.44) |
| | Income Tax for earlier years | 19.95 | - | - | - |
| | **Total Tax Expenses** | 32.99 | 31.05 | 42.74 | 73.79 |
| | **Profit/(Loss) of Investment in Associates** | | | | |
| | Share of Profit/(Loss) of joint ventures and associates (net) | (1.45) | (0.48) | 0.45 | (0.03) |
| | Exchange difference in translating the financial statement of Foreign joint venture/Associate | 0.16 | 0.32 | 0.22 | 0.54 |
| | **Total Share of Associate Company (Profit/(Loss) and Translation Difference)** | (1.29) | (0.16) | 0.67 | 0.51 |
| IX | **Profit/(Loss) for the period / year (VII-VIII)** | **0.88** | **88.46** | **66.14** | **154.50** |
| X | **Earning Per Equity Share (par value ₹10/- each)** | | | | |
| | Basic & Diluted | **0.03** | **3.05** | **2.23** | **5.33** |

BAID AGARWAL SINGHI & CO. Chartered Accountants

EUPHORIA INFOTECH INDIA LTD. KOLKATA

Prijabrata Seal

**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**

Consolidated Statement of Assets and Liabilities as at September 30th 2026

(Rs in lakhs)

| Particulars | Unaudited As at 30.09.2026 | Audited As at 31.03.2026 |
|---|---|---|
| **I. EQUITY AND LIABILITIES** | | |
| **1. Shareholders' Fund** | | |
| (a) Share Capital | 290.19 | 290.19 |
| (b) Reserves & Surplus | 1,503.40 | 1,502.52 |
| **2. Non-current liabilities** | | |
| (a) Long-Term Borrowings | 283.03 | 115.60 |
| (b) Long Term provisions | 77.87 | 73.44 |
| **3. Current liabilities** | | |
| (a) Short Term Borrowings | 506.02 | 411.39 |
| (b) Trade payables | | |
| i)Total outstanding dues of micro enterprises and small enterprises | 48.90 | 40.49 |
| ii)Total outstanding dues of creditors other than micro enterprises and small enterprises | 908.88 | 378.83 |
| (c) Other current liabilities | 89.51 | 215.70 |
| (d) Short Term provisions | 63.37 | 106.86 |
| **Total Equity and Liabilities** | **3,771.17** | 3,135.02 |

(Rs in lakhs)

| Particulars | Unaudited As at 30.09.2026 | Audited As at 31.03.2026 |
|---|---|---|
| **II. ASSETS** | | |
| 1.Non-Current Assets | | |
| a) Property, plant and equipment and intangible assets | | |
| (i)Property, plant and equipment | 134.20 | 147.24 |
| (ii)Other intangible assets | 1.38 | 1.52 |
| b) Non-Current Investments | 6.84 | 8.13 |
| c) Deferred Tax Assets (Net) | 16.55 | 14.31 |
| d) Other Non-Current Assets | 154.30 | 153.42 |
| **2. Current assets** | | |
| (a) Inventories | 1,606.45 | 910.39 |
| (b) Trade receivables | 1,577.24 | 1,640.90 |
| (c) Cash and Bank balances | 41.23 | 42.42 |
| (d) Other Current Assets | 232.98 | 216.69 |
| **Total Assets** | **3,771.17** | 3,135.02 |

BAID AGARWAL SINGHI & CO. Chartered Accountants

EUPHORIA INFOTECH (INDIA) LTD. KOLKATA

Priyabrata Seal

**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**

## Consolidated Statement of Cash Flow for the half year ended September 30th 2026

(Rs in lakhs)

| | Particulars | For the half year ended 30.09.2026 | For the year ended 31.03.2026 |
|---|---|---|---|
| | | Unaudited | Audited |
| (A) | **CASH FLOW FROM OPERATING ACTIVITIES:** | | |
| | Net Profit before tax | 33.87 | 228.38 |
| | Adjustments **for:** | | |
| | Depreciation and Amortisation Expenses | 15.44 | 26.22 |
| | Provision for Gratuity | 5.00 | 25.34 |
| | Interest Expenses | 33.30 | 33.95 |
| | Liability Written Back | (1.59) | (5.12) |
| | Interest Income | (0.78) | (2.55) |
| | Operating **Profit before working capital changes** | 85.25 | 306.22 |
| | **Adjustments for:** | | |
| | (Increase)/Decrease in Trade Receivable & Other Assets | (649.58) | (1,228.92) |
| | Increase/(Decrease) in Trade Payable & Other Liabilities | 413.86 | 570.47 |
| | **Cash generation from/(used in) operations** | (150.47) | (352.23) |
| | Taxes Paid | (79.28) | (34.45) |
| | **Net cash flow from/(used in) operating activities** | **(229.75)** | **(386.68)** |
| (B) | **CASH FLOW FROM INVESTING ACTIVITIES :** | | |
| | (Purchase)/sale of Fixed Assets | (2.26) | (43.66) |
| | Changes in Non-Current Investment | 1.29 | (0.51) |
| | Interest Received | 0.78 | 2.55 |
| | **Net cash flow from/(used in) investing activities** | **(0.19)** | **(41.63)** |
| (C) | **CASH FLOW FROM FINANCING ACTIVITIES :** | | |
| | Proceeds/(Repayment) of Borrowings | 262.06 | 410.07 |
| | Interest Paid | (33.30) | (33.95) |
| | **Net cash flow from/(used in) financing activities** | **228.76** | **376.12** |
| | Net Increase/(Decrease) in Cash and Bank Balances | (1.19) | (52.19) |
| | **Cash and Bank balances as at 1st April** | 42.42 | 94.60 |
| | **Cash and Bank balances as on date** | **41.23** | **42.42** |

BAID AGARWAL SINGHI & CO. Chartered Accountants

EUPHORIA INFOTECH INDIA LTD. KOLKATA

Prijabrata Ray

**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 14th Day of November, 2026. The Financial 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<br>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 previous 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 the half year ended 30th September, 2026, are available on the BSE Limited website (URL: www.bsesme.com) and on the Company's website (URL: https://www.euphoriainfotech.com/investors) |

BAID AGARWAL SINGHI & CO. ★ Chartered Accountants ★

**Place: Kolkata**
**Date: 14th Day of November, 2026**

EUPHORIA INFOTECH INDIA LTD. ★ KOLKATA

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

Priyabrata Seal

**Priyabrata Seal**
**Whole-Time Director**
**DIN: 07449685**
**Place: Kolkata**

*Avijit Mallick*
*Address: Chalkpara, Garaimari Domkal,*
*Murshidabad - 742303*

**Annexure D**

To,
**The Board of Directors**
Euphoria Infotech (India) Limited
CIN: L92200WB2001PLC093236
Bengal Eco Intelligent Park,
Building EM-3 Sector V,
Salt Lake City, Kolkata-700091

**Sub: Resignation from Directorship**

Dear Sir,

This is to inform the Board that due to my pre-occupancy in my own business venture, I hereby tender my resignation as an Independent Director of the Company with effect from close of business hours on November 14, 2026. Consequently, I will also be stepping down as a Chairperson of the Audit Committee, Nomination and Remuneration Committee and Stakeholders' Relationship Committee of the Company.

I hereby confirm that there are no other material reasons for my resignation other than those mentioned above.

I take this opportunity to thank the Board and other Committee members for the support extended to me during my tenure as an Independent Director of the Company.

Thanking You,

**Yours Faithfully,**

Mallick

**Avijit Mallick**
**DIN: 08438911**