



Realize Your Ideas

California Software Company Limited

CIN: L72300TN1992PLC022135

Registered Office: Workflo, Greeta Towers, Industrial Estate, Perungudi,

OMR Phase 1, Chennai 600096

Phone +91 94448 60882

Email: investor@calsoftgroup.com www.calsofts.com

February 14, 2026

To

National Stock Exchange of India Limited

Symbol – CALSOFT

Exchange Plaza,

5thFloor, Plot No. C/1, G Block,

Bandra-Kurla Complex

Bandra (East), Mumbai - 400 051

BSE LIMITED

Security Code - 532386

PHIROZE JEEJEBHOY TOWERS

DALAL STREET

MUMBAI-400001

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on February 14, 2026 - RESULTS

We wish to inform you that, at the meeting of the Board of Directors of the Company held today Viz., **February 14, 2026**, has inter-alia, considered and approved the unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended December 31, 2025.

Please find enclosed herewith a copy of the unaudited Financial results (Standalone and Consolidated) of the Company as per Indian Accounting Standards (IND AS) for the quarter ended December 31, 2025 along with Limited Review Report thereon as per the prescribed format pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The unaudited Financial Results for the quarter and nine months ended 31 December 2025 along with Limited Review Report will be made available on the Company's website www.calsofts.com.

The Board meeting commenced at 16.00 Hrs. and concluded at 18.30 Hrs.

Kindly take note of the above on record.

Thanking you,

Yours truly

For California Software Company Limited

Dr Vasudevan Mahalingam
Managing Director



Independent Auditor's Review Report on quarter and nine months ended Unaudited Standalone Financial Results of M/s. California Software Company Limited pursuant to Regulation 33 of the SEBI (Listing and Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**Review Report to
The Board of Directors
M/s. California Software
Company Limited**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **California Software Company Limited**, ("the Company"), for the **quarter and nine months ended December 31, 2025** ("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 ("Listing Regulations") read with SEBI Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 ("the Circular").
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") 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 express a conclusion on the Statement based on our review.
3. Our responsibility is to issue a report on the Statement based on our review. 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 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.

4. Basis for Qualified Conclusion

- a) *The Trade Receivables amounting to Rs.2307.39 Lakhs as on 31/12/2025 includes long outstanding trade receivables, for which no adequate provision for expected credit loss has been recognized. In the absence of sufficient evidence regarding the recoverability of these receivables, we are unable to determine the impact, if any, on the financial results.*

Branches

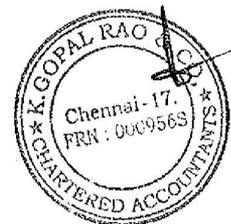
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- b) *Large amount of unrecovered receivables pending for a long period which amounts to negative debtor's turnover ratio, and tantamount to liquidity crunch in the business of the company. Ageing schedule of receivables could not be ascertained.*
- c) *Balance confirmation for trade payables amounting to Rs.67.40 lakhs has not been provided, which restricts the ability to assess the company's actual liability.*
- d) *Age-wise details of current assets and current liabilities are not available, thereby limiting the assessment of their impact on the financial results.*
- e) *Balance appearing in the current tax (net) amounting to Rs.380.02 Lakhs, under current asset in the Standalone Financial Results is subject to reconciliation. The effect of non-reconciliation is not quantifiable.*
- f) *The Company has accounted for its investment in the subsidiary at historical cost of Rs. 311.38 Lakhs and has not assessed its fair value or impairment, as required by the applicable accounting standards. In the absence of such an assessment, we are unable to determine whether any adjustments are necessary to the carrying value of the investment which may impact the financial results.*
- g) *It was observed that the opening balances of certain items, including current assets, current liabilities, and reserves and surplus, differ from the corresponding figures reported in the previous year's audited financial statements, which has not been explained with supporting evidence.*
- h) *The Company has not provided the Fixed Asset Register for our verification. In the absence of sufficient and appropriate audit evidence regarding the completeness, existence, and valuation of fixed assets, we are unable to confirm the accuracy of the fixed asset balances of Rs.218.26 Lakhs as reflected in the books of accounts.*
- i) *It was observed that the income reported during the period under review has not been reconciled with the outward supplies reported in GSTR-1.*



5. Qualified Conclusion

Based on our review conducted as above, subject to the matters contained in the para 4 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Chennai
Date: February 14, 2026

For **K. Gopal Rao & Co.**
Chartered Accountants
FRN: 000956S



CA MADAN GOPAL NARAYANAN
Partner
Membership No: 211784
UDIN: 26211784XAHCWO8448



CALIFORNIA SOFTWARE COMPANY LIMITED

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / NINE MONTHS ENDED 31ST DECEMBER, 2025

(₹ in lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31 Dec'25	30 Sep'25	31 Dec'24	31 Dec'25	31 Dec'24	31 Mar'25
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
Revenue from Operations	254.04	154.49	131.09	563.12	345.68	544.64
Other Income	-	-	-	-	-	-
Total Income	254.04	154.49	131.09	563.12	345.68	544.64
Expenses						
Employee Benefits Expense	81.60	92.75	62.30	258.87	164.76	243.55
Finance Costs	-	-	-	-	-	-
Depreciation and Amortisation Expense	14.22	14.22	14.29	42.50	42.72	56.70
Other Expenses	22.01	16.68	26.91	68.59	76.86	144.56
Total Expenses	117.82	123.65	103.50	369.95	284.34	444.80
Profit Before Tax	136.22	30.84	27.60	193.17	61.35	99.84
Tax Expenses						
- Current Tax	35.42	8.02	7.18	50.23	15.96	29.68
- Deferred Tax	-	-	-	-	-	-1.78
Profit for the Period	100.80	22.82	20.42	142.94	45.39	71.94
Other Comprehensive Income (OCI)						
i Items that will not be reclassified subsequently to Profit or Loss	-	-	-	-	-	-
ii Income tax relating to items that will not be reclassified subsequently to Profit or Loss	-	-	-	-	-	-
iii Items that will be reclassified subsequently to Profit or Loss	-	-	-	-	-	-
iv Income tax relating to items that will be reclassified subsequently to Profit or Loss	-	-	-	-	-	-
Total Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
Total Comprehensive Income for the Period	100.80	22.82	20.42	142.94	45.39	71.94
Net Profit attributable to :						
a) Owners of the Company	100.80	22.82	20.42	142.94	45.39	71.94
b) Non-Controlling Interest	-	-	-	-	-	-
Other Comprehensive Income attributable to :						
a) Owners of the Company	-	-	-	-	-	-
b) Non-Controlling Interest	-	-	-	-	-	-
Total Comprehensive Income attributable to :						
a) Owners of the Company	100.80	22.82	20.42	142.94	45.39	71.94
b) Non-Controlling Interest	-	-	-	-	-	-
Paid-up Equity Share Capital (Face value of Rs. 10/- each)	6,182.8	6,182.8	1,545.7	6,182.8	1,545.7	6,182.8
Other Equity	-	-	-	-	-	-
Earnings per Equity Share (Face Value of ` 10/-) (Not Annualised)						
(a) Basic (in `)	0.16	0.04	0.13	0.23	0.29	0.12
(b) Diluted (in `)	0.16	0.04	0.13	0.23	0.29	0.12
Number of Shares						
a) Basic	618.28	618.28	154.57	618.28	154.57	618.28
b) Diluted	618.28	618.28	154.57	618.28	154.57	618.28

Notes:

- The COVID pandemic is unprecedented and the Company has also experienced its adverse impact. With gradual resumption of operations, plants have started moving towards normalcy, though challenges still exist. While the Company continues to work very closely with all the stakeholders, the situation continues to be still evolving. The Company, as at the date of approval of these financial statements, has relied on available information and assumptions to arrive at its estimates.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 14/02/2026
- The Financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- The Company is engaged in primarily in the IT and Software development business and there are no separate reportable segments as per Ind AS 108 on "Operating Segments" and hence the Ind AS 108 is not applicable.
- The company is in the process of obtaining balance confirmation from Trade Receivables amounting to Rs.2,307.38 Lakhs as on 31/12/2025 along with provision for expected credit loss
- Balance appearing in the current tax (net) amounting to Rs.380.02 Lakhs, under current asset is the Standalone Financial Results are subject to reconciliation. The effect of non-7. The investment in the equity of subsidiary company of Rs.311.38 Lakhs is reported under historical cost.
- The figures of last quarter of current year and previous year are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures.
- We are in the process of preparing the fixed asset register
- In respect of the input tax credit for 9 months ended December 2025 reconciliation of input tax credit matching with 2A/2Bis pending for reconciliation. Compliance in respect of TDS liability is pending for payment and expected to be made with interest.



For and on Behalf of the Board

(Signature)

MAHALINGAM VASUDEVAN

Director

DIN 01608150

DATE:14/02/2026

PLACE: Chennai

Independent Auditor's Review Report on quarter and nine months ended unaudited consolidated financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO THE BOARD OF DIRECTORS OF
M/s. California Software Company Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **M/s. California Software Company Limited** ("the Company") for the **quarter and nine months ended December 31, 2025**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ committee of Board of Directors.
2. This consolidated financial result is the responsibility of the Company's Management and has been 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 Standards 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 express 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. 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.
4. 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.
5. The Statement includes the results of the Subsidiary Entity – M/s. Aspire Communications Private Limited



Branches

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6. Basis of Qualified Conclusion

- a) *The Trade Receivables amounting to **Rs.2307.39 Lakhs** as on 31/12/2025 includes long outstanding trade receivables, for which no adequate provision for expected credit loss has been recognized. In the absence of sufficient evidence regarding the recoverability of these receivables, we are unable to determine the impact, if any, on the financial results.*
- b) *Large amount of unrecovered receivables pending for a long period which amounts to negative debtor's turnover ratio, and tantamount to liquidity crunch in the business of the company. Ageing schedule of receivables could not be ascertained.*
- c) *Balance confirmation for trade payables amounting to **Rs.67.40 lakhs** has not been provided, which restricts the ability to assess the company's actual liability.*
- d) *Age-wise details of current assets and current liabilities are not available, thereby limiting the assessment of their impact on the financial results.*
- e) *Balance appearing in the current tax (net) amounting to **Rs.380.02 Lakhs**, under current asset in the Consolidated Financial Results is subject to reconciliation. The effect of non-reconciliation is not quantifiable.*
- f) *It was observed that the opening balances of certain items; including current assets, current liabilities, and reserves and surplus, differ from the corresponding figures reported in the previous year's audited financial statements, which has not been explained with supporting evidence.*
- g) *The Company has not provided the Fixed Asset Register for our verification. In the absence of sufficient and appropriate audit evidence regarding the completeness, existence, and valuation of fixed assets, we are unable to confirm the accuracy of the fixed asset balances of **Rs. 218.26 Lakhs** as reflected in the books of accounts.*
- h) *It was observed that the income reported during the period under review has not been reconciled with the outward supplies reported in GSTR-1.*



7. Other Matter

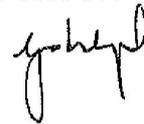
The consolidated unaudited financial results include the interim financial information of subsidiary company of M/s. Aspire Communications Private Limited, which have not been reviewed by their auditors, whose interim financial information reflect total revenue of Rs. Nil and total profit after tax of Rs. Nil and total Comprehensive income of Rs. Nil for the quarter ended **December 31, 2025** and Cash flows (net) of Rs. Nil as on **December 31, 2025**, as considered in the consolidated unaudited financial results, based on their interim financial information which have not been reviewed by their auditors. According to the information and explanations given to us by the Management, this interim financial information is not material to the Group.

Our opinion is not modified in respect of the above matters.

8. Qualified Conclusion

Based on our review conducted and procedures performed as stated in paragraph 3 above and Subject to matters described in paragraph 6 above, based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 above, 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 Standard 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **K. Gopal Rao & Co.**
Chartered Accountants
FRN: 000956S



CA MADAN GOPAL NARAYANAN

Partner

Membership No: 211784

UDIN: 26211784PZXJKU1796

Place: Chennai

Date: February 14, 2026



CALIFORNIA SOFTWARE COMPANY LIMITED
UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER / NINE MONTHS ENDED 31ST DECEMBER, 2025

(₹ in lakhs)						
Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31 Dec'25	30 Sep'25	31 Dec'24	31 Dec'25	31 Dec'24	31 Mar'25
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
Revenue from Operations	254.04	154.49	131.09	563.12	345.68	544.64
Other Income	-	-	-	-	-	-
Total Income	254.04	154.49	131.09	563.12	345.68	544.64
Expenses						
Employee Benefits Expense	81.60	92.75	62.30	258.87	164.76	243.55
Finance Costs	-	-	-	-	-	-
Depreciation and Amortisation Expense	14.22	14.22	14.29	42.50	42.72	56.70
Other Expenses	22.01	16.68	26.91	68.59	76.86	144.56
Total Expenses	117.82	123.65	103.50	369.95	284.34	444.80
Profit before exceptional items and tax	136.22	30.84	27.60	193.17	61.35	99.84
Exceptional items	-	-	-	-	-	-
Profit Before Tax	136.22	30.84	27.60	193.17	61.35	99.84
Tax Expenses						
- Current Tax	35.42	8.02	7.18	50.23	15.96	29.68
- Deferred Tax	-	-	-	-	-	-1.78
Profit for the Period	100.80	22.82	20.42	142.94	45.39	71.94
Other Comprehensive Income (OCI)						
i	Items that will not be reclassified subsequently to Profit or Loss	-	-	-	-	-
ii	Income tax relating to items that will not be reclassified subsequently to Profit or Loss	-	-	-	-	-
iii	Items that will be reclassified subsequently to Profit or Loss	-	-	-	-	-
iv	Income tax relating to items that will be reclassified subsequently to Profit or Loss	-	-	-	-	-
Total Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
Total Comprehensive Income for the Period	100.80	22.82	20.42	142.94	45.39	71.94
Net Profit attributable to :						
a)	Owners of the Company	100.80	22.82	20.42	142.94	71.94
b)	Non-Controlling Interest	-	-	-	-	-
Other Comprehensive Income attributable to :						
a)	Owners of the Company	-	-	-	-	-
b)	Non-Controlling Interest	-	-	-	-	-
Total Comprehensive Income attributable to :						
a)	Owners of the Company	100.80	22.82	20.42	142.94	71.94
b)	Non-Controlling Interest	-	-	-	-	-
Paid-up Equity Share Capital (Face value of Rs. 10/- each)	6,182.8	6,182.8	1,545.7	6,182.8	1,545.7	6,182.8
Other Equity	-	-	-	-	-	-
Earnings per Equity Share (Face Value of ` 10/-) (Not Annualised)						
(a)	Basic (in `)	0.16	0.04	0.13	0.23	0.12
(b)	Diluted (in `)	0.16	0.04	0.13	0.23	0.12
Number of Shares						
a)	Basic	618.28	618.28	154.57	618.28	618.28
b)	Diluted	618.28	618.28	154.57	618.28	618.28

Notes:

- The COVID pandemic is unprecedented and the Company has also experienced its adverse impact. With gradual resumption of operations, plants have started moving towards normalcy, though challenges still exist. While the Company continues to work very closely with all the stakeholders, the situation continues to be still evolving. The Company, as at the date of approval of these financial statements, has relied on available information and assumptions to arrive at its estimates.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 14/02/2026
- The Financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- The Company is engaged in primarily in the IT and Software development business and there are no separate reportable segments as per Ind AS 108 on "Operating Segments" and hence the Ind AS 108 is not applicable.
- The company is in the process of obtaining balance confirmation from Trade Receivables amounting to Rs.2,307.38 Lakhs as on 31/12/2025 along with provision for expected credit loss
- Balance appearing in the current tax (net) amounting to Rs.380.02 Lakhs, under current asset is the Standalone Financial Results are subject to reconciliation. The effect of non-reconciliation is not quantifiable
- The investment in the equity of subsidiary company of Rs.311.38 Lakhs is reported under historical cost.
- The figures of last quarter of current year and previous year are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures.
- The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
- In respect of the input tax credit for 9 months ended December 2025 reconciliation of input tax credit matching with 2A/2Bis pending for reconciliation. Compliance in respect of TDS liability is pending for payment and expected to be made with interest.

Standalone Results of the Company:

Particulars	Quarter Ended			Half Year Ended		Year Ended
	31 Dec'25	30 Sep'25	31 Dec'24	31 Dec'25	31 Dec'24	31 Mar'25
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
Total Income	254.04	154.49	131.09	563.12	345.68	544.64
Net Profit/(loss) before tax expenses	136.22	30.84	27.60	193.17	61.35	99.84
Net Profit/(loss) for the period/year	100.80	22.82	20.42	142.94	45.39	71.94
Total Comprehensive Income for the period/year	100.80	22.82	20.42	142.94	45.39	71.94

Date: 14/02/2026
Place: Chennai



For and on behalf of the Board

(Signature)
Mahalingam Vasudevan
Director
DIN- 01608150