

**November 14, 2025**

To

**National Stock Exchange of India Limited**

**Symbol – CALSOFT**

Exchange Plaza,

5th Floor, Plot No. C/1, G Block,

Bandra-Kurla Complex

Bandra (East), Mumbai - 400 051

**BSE LIMITED**

**Security Code - 532386**

PHIROZE JEEJEEBHAY TOWERS

DALAL STREET

MUMBAI-400001

Dear Sir/Madam,

Dear Sir/Madam,

**Sub: Outcome of the Board Meeting held on November 14, 2025**

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of California Software Company Limited ("the Company"), at its meeting held today, i.e., November 14, 2025, at the Registered Office of the Company, transacted and approved the following:

**1. Unaudited Financial Results**

The Board considered and approved the Unaudited Financial Results of the Company for the quarter and half-year ended September 30, 2025, along with the Limited Review Report issued by the Statutory Auditors, prepared in accordance with Indian Accounting Standards (IND AS).

**2. Approval for Raising Funds through QIP up to ₹200 Crores**

The Board approved the proposal for raising funds up to ₹200 Crores through a Qualified Institutional Placement (QIP) of equity shares and/or other convertible securities, subject to necessary regulatory and shareholder approvals through Postal Ballot

**3. Approval for FDI / FCCB / FCCPS Issuance up to USD 100 Million**

The Board approved the proposal for Foreign Direct Investment (FDI) and/or issuance of:

- Foreign Currency Convertible Bonds (FCCBs), and/or
- Fully Compulsorily Convertible Preference Shares (FCCPS)

aggregating up to USD 100 million, in compliance with FEMA and RBI guidelines, subject to necessary approvals and shareholder approvals through Postal Ballot.

#### 4. Increase in Authorised Share Capital to ₹225 Crores

The Board approved the proposal to increase the Authorized Share Capital of the Company from ₹175 Crores to ₹225 Crores, and approved consequential amendments to Clause V of the Memorandum of Association, subject to shareholders' approval through Postal Ballot.

#### 5. In-principle approval for acquisitions

The Board approved to evaluate potential acquisitions of Indian and/or foreign companies aligned with the Company's strategic business expansion, with any such acquisition, to the extent required under applicable law, being subject to shareholders' approval through a Special Resolution via Postal Ballot and other regulatory approvals, as applicable.

#### 6. Approval to Conduct Postal Ballot

The Board approved conducting a Postal Ballot to seek shareholders' approval for the above corporate actions.

#### Meeting Conclusion

The Board transacted other routine business matters with the permission of the Chair.

The meeting commenced at 17.00 Hrs. and concluded at 18.30 Hrs.

Kindly take the above on record.

Thanking you,

Yours truly

For California Software Company Limited



**Dr. Vasudevan Mahalingam**  
Managing Director  
DIN 01608150





**K. GOPAL RAO & CO.**

**Chartered Accountants**

**GSTIN : 33AAGFK3782MIZZ**

**Independent Auditor's Review Report on quarter and half year 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 half year ended September 30, 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.2095.52 Lakhs as on 30/09/2025 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.*

**Branches**

**Mumbai | Bengaluru | Hyderabad | Coimbatore | Madurai | Tiruchirapalli | Tiruvananthapuram**

**# 21, Moosa Street, T. Nagar, Chennai - 600 017. ☎ 044 - 4552 2032**

**☎ 98400 53053 | 98842 53053 🌐 www.kgrca.in 📧 madan@kgrca.in | kgrcas@gmail.com**



- c) *Balance confirmation for trade payables amounting to Rs.64.00 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.232.46 Lakhs as reflected in the books of accounts.*

## 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.



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

A handwritten signature in black ink, appearing to read "gopal", written over the printed name of the partner.

**CA MADAN GOPAL NARAYANAN**

Partner

Membership No: 211784

UDIN: 25211784BMIWZ9990

Place: Chennai

Date: November 14, 2025

**CALIFORNIA SOFTWARE COMPANY LIMITED**
**UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2025**
**(₹ in lakhs, except per share data)**

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30 Sep '25	30 Jun '25	30 Sep '24	30 Sep '25	30 Sep '24	31 March '25
<b>Income</b>						
Revenue from Operations	154.49	154.59	106.96	309.07	214.59	544.64
Other Income	-	-	-	-	-	-
<b>Total Income</b>	<b>154.49</b>	<b>154.59</b>	<b>106.96</b>	<b>309.07</b>	<b>214.59</b>	<b>544.64</b>
<b>Expenses</b>						
Employee Benefits Expense	92.75	84.52	57.74	177.27	102.46	243.55
Finance Costs	-	-	-	-	-	-
Depreciation / Amortisation and Depletion Expense	14.22	14.06	14.29	28.28	28.43	56.70
Other Expenses	16.68	29.90	24.60	46.58	49.95	144.56
<b>Total Expenses</b>	<b>123.65</b>	<b>128.48</b>	<b>96.63</b>	<b>252.13</b>	<b>180.84</b>	<b>444.80</b>
<b>Profit Before Tax</b>	<b>30.84</b>	<b>26.10</b>	<b>10.33</b>	<b>56.94</b>	<b>33.75</b>	<b>99.84</b>
<b>Tax Expenses</b>						
Current Tax	8.02	6.79	2.69	14.81	8.78	29.68
Deferred Tax	-	-	-	-	-	-1.78
<b>Profit for the Period</b>	<b>22.82</b>	<b>19.32</b>	<b>7.64</b>	<b>42.14</b>	<b>24.98</b>	<b>71.94</b>
<b>Other Comprehensive Income (OCI)</b>						
i Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
ii Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
ii Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
i Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
<b>Total Other Comprehensive Income (Net of Tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income for the Period</b>	<b>22.82</b>	<b>19.32</b>	<b>7.64</b>	<b>42.14</b>	<b>24.98</b>	<b>71.94</b>
Earnings per Equity Share (Face Value of ₹ 10/-) (Not Annualised)						
(a) Basic (in ₹)	0.04	0.03	0.05	0.07	0.16	0.12
(b) Diluted (in ₹)	0.04	0.03	0.05	0.07	0.16	0.12
<b>Number of Shares</b>						
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**

\*EPS not annualized

**Notes:**

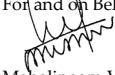
- The COVID pandemic is unprecedented and the Company has also experienced its adverse impact. With gradual resumption of operations, plants have started moving towards normalcy, though challenges still exist. While the Company continues to work very closely with all the stakeholders, the situation continues 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 14/11/2025
- The Financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian
- The Company is engaged in primarily in the IT and Software development business and there are no separate reportable segments as per Ind
- The company is in the process of obtaining balance confirmation from Trade Receivables amounting to Rs.2095.52 Lakhs as on 30/09/2025 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.
- In respect of the input tax credit for 6 months ended September 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.
- 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.

DATE: 14/11/2025

PLACE: Chennai



For and on Behalf of the Board

  
 Mahalingam Vasudevan  
 Director  
 DIN 01608150

California Software Company Limited  
Standalone unaudited Cash flow statement

(₹ in lakhs)

Particulars	Half year ended 30.09.25 (Unaudited)	Year ended 31.03.2025 (Audited)
<b>Cash flow from operating activities</b>		
Profit before tax	56.94	99.84
Adjustments for:		
Exceptional items	-	-
Depreciation and amortisation expense	28.28	56.70
<b>Operating profit before working capital changes</b>	<b>85.22</b>	<b>156.54</b>
<b>Changes in working capital:</b>		
Decrease/(increase) in trade receivables	-255.41	-374.76
Increase/(decrease) in trade payables	16.89	
Increase/(decrease) in other current financial assets	-	6.32
Increase/(decrease) in other current liabilities and provisions	-53.50	-11.76
Decrease/(increase) in other current assets	-12.40	63.37
Increase/(decrease) in other current financial liabilities	101.95	-17.82
Cash generated from operations	-202.47	-334.65
Taxes Paid	14.81	29.68
<b>Net cash generated from operating activities</b>	<b>-132.06</b>	<b>-207.80</b>
<b>Cash flows from investing activities</b>		
Payment for acquisition of subsidiary, net of cash acquired	-	-
Payments for property, plant and equipment	-35.97	-
Changes in long term funds		
<b>Net cash outflow from investing activities</b>	<b>-35.97</b>	<b>-</b>
<b>Cash flows from financing activities</b>		
Proceeds from issues of shares	-	334.94
Proceeds from borrowings	-20.90	73.71
Dividend on OCRPS		-
<b>Net cash inflow (outflow) from financing activities</b>	<b>-20.90</b>	<b>408.65</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>-188.93</b>	<b>200.85</b>
Cash and cash equivalents at the beginning of the financial year	203.75	2.90
<b>Cash and cash equivalents at end of the year</b>	<b>14.81</b>	<b>203.75</b>



Date: 14/11/2025

Place: Chennai

For and on behalf of the Board

Mahalingam Vasudevan

Director

DIN- 01608150

California Software Company Limited Standalone unaudited assets and liabilities		(₹ in lakhs)
Particulars	As at 30.09.2025 (Unaudited)	As at 31.03.2025 (Audited)
<b>Assets</b>		
<b>Non-current assets</b>		
Property, plant and equipment	232.46	224.74
Financial assets		
i. Investments	311.38	311.38
Deferred tax assets	14.25	14.25
<b>Total non-current assets</b>	<b>558.08</b>	<b>550.37</b>
<b>Current assets</b>		
Inventories	-	-
Financial assets	-	-
i. Trade receivables	2,095.52	1840.11
ii. Cash and cash equivalents	14.81	203.75
Other current assets	467.60	455.20
<b>Total current assets</b>	<b>2,577.93</b>	<b>2,499.07</b>
<b>Total assets</b>	<b>3,136.01</b>	<b>3,049.44</b>
<b>Equity and Liabilities</b>		
<b>Equity</b>		
Equity share capital	2,704.99	2704.99
Other equity	100.50	58.37
<b>Total equity</b>	<b>2,805.50</b>	<b>2,763.36</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>	-	-
<b>Total non-current liabilities</b>	<b>-</b>	<b>-</b>
<b>Current liabilities</b>		
Financial liabilities		
i. Borrowings	59.32	80.22
ii. Trade payables	64.00	47.12
iii. Other financial liabilities	102.98	1.03
Provisions	-	-
Other current liabilities	104.21	157.71
Liabilities directly associated with assets classified as held for sale		
<b>Total current liabilities</b>	<b>330.51</b>	<b>286.08</b>
<b>Total liabilities</b>	<b>330.51</b>	<b>286.08</b>
<b>Total equity and liabilities</b>	<b>3,136.01</b>	<b>3,049.44</b>



Date: 14/11/2025  
Place: Chennai

For and on behalf of the Board

Mahalingam Vasudevan  
Director  
DIN- 01608150



**K. GOPAL RAO & CO.**

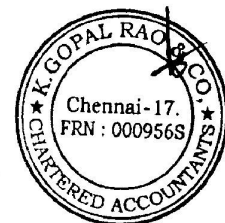
**Chartered Accountants**

**GSTIN : 33AAGFK3782MIZZ**

**Independent Auditor's Review Report on quarter and half year 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 half year ended September 30, 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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**# 21, Moosa Street, T. Nagar, Chennai - 600 017. ☎ 044 - 4552 2032**

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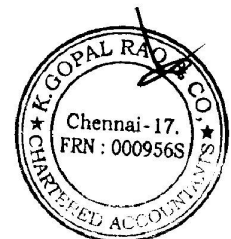


## 6. Basis of Qualified Conclusion

- a) *The Trade Receivables amounting to Rs.2095.52 Lakhs as on 30/09/2025 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.64.00 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. 232.46 Lakhs as reflected in the books of accounts.*

## 7. Other Matter

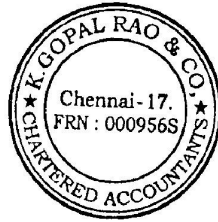
The consolidated unaudited financial results include the interim financial information of subsidiary company of M/s. Aspire Communications Private Limited, which have not been reviewed by their auditors, whose interim financial information reflect total revenue of Rs. Nil and total profit after tax of Rs. Nil and total Comprehensive income of Rs. Nil for the quarter ended **September 30, 2025** and Cash flows (net) of Rs. Nil as on **September 30, 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.



Place: Chennai  
Date: November 14, 2025

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

A handwritten signature in black ink, appearing to read "Madan", written over a horizontal line.

**CA MADAN GOPAL NARAYANAN**

Partner  
Membership No: 211784  
UDIN: 25211784BMIWZ9990

**CALIFORNIA SOFTWARE COMPANY LIMITED**
**UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2025**

(₹ in lakhs, except per share data)						
Particulars	Quarter Ended			Half Year Ended		Year
	30 Sep '25	30 Jun '25	30 Sep '24	30 Sep '25	30 Sep '24	31 March'25
<b>Income</b>						
Revenue from Operations	154.49	154.59	106.96	309.07	214.59	544.64
Other Income	-	-	-	-	-	-
<b>Total Income</b>	<b>154.49</b>	<b>154.59</b>	<b>106.96</b>	<b>309.07</b>	<b>214.59</b>	<b>544.64</b>
<b>Expenses</b>						
Employee Benefits Expense	92.75	84.52	57.74	177.27	102.46	243.55
Finance Costs	-	-	-	-	-	-
Depreciation / Amortisation and Depletion Expense	14.22	14.06	14.29	28.28	28.43	56.70
Other Expenses	16.68	29.90	24.60	46.58	49.95	144.56
<b>Total Expenses</b>	<b>123.65</b>	<b>128.48</b>	<b>96.63</b>	<b>252.13</b>	<b>180.84</b>	<b>444.80</b>
<b>Profit before exceptional items and tax</b>	<b>30.84</b>	<b>26.10</b>	<b>10.33</b>	<b>56.94</b>	<b>33.75</b>	<b>99.84</b>
Exceptional items	-	-	-	-	-	-
<b>Profit Before Tax</b>	<b>30.84</b>	<b>26.10</b>	<b>10.33</b>	<b>56.94</b>	<b>33.75</b>	<b>99.84</b>
<b>Tax Expenses</b>						
Current Tax	8.02	6.79	2.69	14.81	8.78	29.68
Deferred Tax	-	-	-	-	-	-1.78
<b>Profit for the Period</b>	<b>22.82</b>	<b>19.32</b>	<b>7.64</b>	<b>42.14</b>	<b>24.98</b>	<b>71.94</b>
<b>Other Comprehensive Income (OCI)</b>						
i Items that will not be reclassified to Profit and Loss	-	-	-	-	-	-
ii Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
iii Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
iv Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
<b>Total Other Comprehensive Income (Net of Tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income for the Period</b>	<b>22.82</b>	<b>19.32</b>	<b>7.64</b>	<b>42.14</b>	<b>24.98</b>	<b>71.94</b>
<b>Net Profit attributable to :</b>						
a) Owners of the Company	22.82	19.32	7.64	42.14	24.98	71.94
b) Non-Controlling Interest	-	-	-	-	-	-
<b>Other Comprehensive Income attributable to :</b>						
a) Owners of the Company	-	-	-	-	-	-
b) Non-Controlling Interest	-	-	-	-	-	-
<b>Total Comprehensive Income attributable to :</b>						
a) Owners of the Company	22.82	19.32	7.64	42.14	24.98	71.94
b) Non-Controlling Interest	-	-	-	-	-	-
Earnings per Equity Share (Face Value of ₹ 10/-) (Not Annualised)						
(a) Basic (in ₹)	0.04	0.03	0.05	0.07	0.16	0.12
(b) Diluted (in ₹)	0.04	0.03	0.05	0.07	0.16	0.12
<b>Number of Shares</b>						
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

\*EPS not annualized

**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 14/11/2025
- 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.2095.52 Lakhs as on 30/09/2025 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
- In respect of the input tax credit for 6 months ended September 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.
- 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.

10. 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.

Standalone Results of the Company:

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30 Sep '25	30 Jun '25	30 Sep '24	30 Sep '25	30 Sep '24	31 March '25
Total Income	154.49	154.59	106.96	309.07	214.59	544.64
Net Profit/(loss) before tax expenses	30.84	26.10	10.33	56.94	33.75	99.84
Net Profit/(loss) for the period/year	22.82	19.32	7.64	42.14	24.98	71.94
Total Comprehensive Income for the period/year	22.82	19.32	7.64	42.14	24.98	71.94

Date: 14/11/2025  
Place: Chennai



For and on behalf of the Board

*(Signature)*  
Mahaalingam Vasudevan  
Director  
DIN- 01608150

California Software Company Limited		
Consolidated unaudited cash flow statement		(₹ in lakhs)
Particulars	Half year ended 30.09.25 (Unaudited)	Year ended 31.03.2025
<b>Cash flow from operating activities</b>		
Profit before tax	56.94	99.84
Adjustments for:		
Exceptional Items	-	-
Depreciation and amortisation expense	28.28	56.70
<b>Operating profit before working capital changes</b>	<b>85.22</b>	<b>156.54</b>
<b>Changes in working capital:</b>		
Decrease/(increase) in trade receivables	-255.41	-374.76
Increase/(decrease) in trade payables	16.88	6.32
Increase/(decrease) in other current financial assets	-	-17.82
Increase/(decrease) in other current liabilities and provisions	-53.49	63.37
Decrease/(increase) in other current assets	-12.40	-11.76
Increase/(decrease) in other current financial liabilities	101.95	-
Cash generated from operations	-117.25	-334.65
Taxes Paid	14.81	29.68
<b>Net cash generated from operating activities</b>	<b>-132.06</b>	<b>-207.80</b>
<b>Cash flows from investing activities</b>		
Payment for acquisition of subsidiary, net of cash acquired	-	-
Payments for property, plant and equipment	-35.97	-
Changes in long term funds		
<b>Net cash outflow from investing activities</b>	<b>-35.97</b>	<b>-</b>
<b>Cash flows from financing activities</b>		
Proceeds from issues of shares	-	334.94
Proceeds from borrowings	-20.91	73.71
Dividend on OCRPS	-	-
<b>Net cash inflow (outflow) from financing activities</b>	<b>-20.91</b>	<b>408.65</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>-188.95</b>	<b>200.85</b>
Cash and cash equivalents at the beginning of the financial year	204.86	4.01
<b>Cash and cash equivalents at end of the year</b>	<b>15.91</b>	<b>204.86</b>



Date: 14/11/2025  
Place: Chennai

For and on behalf of the Board

Mahalingam Vasudevan  
Director  
DIN- 01608150

**California Software Company Limited**  
**Consolidated unaudited assets and liabilities**

(₹ in lakhs)

Particulars	As at 30.09.2025 Unaudited	AS at 31.03.2025 Audited
<b>Assets</b>		
<b>Non-current assets</b>		
Property, plant and equipment	232.46	224.74
Financial assets		
i. Investments	-	-
Deferred tax assets	14.25	14.25
<b>Total non-current assets</b>	<b>246.70</b>	<b>238.99</b>
<b>Current assets</b>		
Inventories	-	-
Financial assets	-	-
i. Trade receivables	2,095.52	1,840.11
ii. Cash and cash equivalents	15.91	204.86
Other current assets	467.60	455.20
<b>Total current assets</b>	<b>2,579.03</b>	<b>2,500.17</b>
<b>Total assets</b>	<b>2,825.74</b>	<b>2,739.16</b>
<b>Equity and Liabilities</b>		
<b>Equity</b>		
Equity share capital	2,704.99	2,704.99
Other equity	-209.77	-251.91
<b>Total equity</b>	<b>2,495.22</b>	<b>2,453.08</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>	-	-
<b>Total non-current liabilities</b>	<b>-</b>	<b>-</b>
<b>Current liabilities</b>		
Financial liabilities		
i. Borrowings	59.32	80.22
ii. Trade payables	64.00	47.12
iii. Other financial liabilities	102.98	1.03
Provisions	-	-
Other current liabilities	104.22	157.71
Liabilities directly associated with assets classified as held for sale		
<b>Total current liabilities</b>	<b>330.52</b>	<b>286.08</b>
<b>Total liabilities</b>	<b>330.52</b>	<b>286.08</b>
<b>Total equity and liabilities</b>	<b>2,825.74</b>	<b>2,739.16</b>



Date: 14/11/2025  
Place: Chennai

For and on behalf of the Board

Mahalingam Vasudevan  
Director  
DIN- 01608150