California Software Company Limited

CIN: L72300TN1992PLC022135
Registered Office: Prince Infocity I, 12th Floor, Rajiv Gandhi Salai, Kandanchavadi, Perungudi, Chennai 600096
Phone +91 9092053888
Email: investor@calsoftgroup.com, www.calsofts.com

Realize Your Ideas

July 20, 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 JEEJEEBHOY TOWERS
DALAL STREET
MUMBAI-400001

Subject: Outcome of Board Meeting held on July 20, 2026

Dear Sir/Madam,

Pursuant to Regulation 30 and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the meeting of the Board of Directors of California Software Company Limited was held today, **Monday, July 20, 2026**, wherein the Board, inter alia, considered and approved the following:

1. **Unaudited Standalone Financial Results and Unaudited Consolidated Financial Results** of the Company for the quarter ended **June 30, 2026** along with the **Limited Review Report** issued by the Statutory Auditors on the aforesaid Standalone and Consolidated Financial Results pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Accordingly, we are enclosing herewith:

- Unaudited Standalone Financial Results for the quarter ended June 30, 2026.
- Unaudited Consolidated Financial Results for the quarter ended June 30, 2026.
- Limited Review Report issued by the Statutory Auditors.

The above financial results will also be made available on the Company's website **www.calsofts.com**.

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The Board Meeting commenced at 5:00 P.M. (IST) and concluded at 9:00 P.M. (IST).

Kindly take the above information on record.

Thanking you,

Yours Sincerely,

For California Software Company Limited

California Software Company Limited
Chennai

Krishnamoorthy Venkatesan
Company Secretary & Compliance Officer

Independent Auditor's Review Report on quarterly 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 ended June 30, 2026** ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("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. Ourresponsibility 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 theStatement 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 Auditingand 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.

K. GOPAL RAO & CO. #21, Moosa St., T. Nagar, Chennai - 17. Tel: 43129770 FRN: 000956S CHARTERED ACCOUNTANTS

21, Moosa Street, T. Nagar, Chennai - 600 017. 044 - 4552 2032
98400 53053 | 98842 53053 www.kgrca.in madan@kgrca.in | kgrcas@gmail.com

4. Basis for Qualified Conclusion

a) *The Trade Receivables amounting to ₹ 2336.55 Lakhs contains long pending items with respect to those items provision for expected credit loss is not created.*

b) *Current tax Asset (net) of Rs.380.02 Lakhs reported in Standalone Financial Results are subject to reconciliation. The effect of the non-reconciliation is not quantifiable.*

c) *Investment in Equity Instrument of Subsidiary of Rs.311.38 Lakhs, grouped under the head Investments under Non-Current Financial Assets in the Standalone Financial Results is subject to Impairment testing. The effect of Impairment loss for the said Investment is not quantifiable.*

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

K. GOPAL RAO & CO. CHARTERED ACCOUNTANTS #21, Moosa St, T. Nagar, Chennai - 17. Tel: 42129770 FRN: 000956S

CA MADAN GOPAL NARAYANAN
Partner
Membership No: 211784
UDIN: 26211784LQHWQG4750

Place: Chennai
Date: 20 July , 2026

California Software Company Limited

Standalone Financial Results for the quarter and year ended Jun 30th, 2026

(Rs. in lakhs)

Particulars		Quarter ended			Year ended
		30th Jun'26	31st Mar'26	30th Jun'25	31st Mar'26
		Un Audited	Un Audited	Un Audited	Audited
Revenue from Operations		662.88	1,402.64	154.59	1,965.76
Other Income		-	-	-	-
Total Income		**662.88**	**1,402.64**	**154.59**	**1,965.76**
Expenses					
Employee benefit expenses		68.32	125.89	84.52	384.76
Finance costs		0.87	-	-	-
Depreciation/Amortisation expenses		11.06	23.59	14.06	56.40
Other expenses		30.64	13.91	29.90	92.23
Total expenses		**110.89**	**163.39**	**128.48**	**533.39**
Profit before exceptional items and tax		**551.99**	**1,239.25**	**26.10**	**1,432.37**
Exceptional items		-	-	-	-
Profit before tax		551.99	1,239.25	26.10	1,432.37
Tax expenses					
Current tax		131.18	313.85	6.79	364.07
Deferred tax		1.42	5.66	-	5.66
Profit for the period		419.39	919.74	19.32	1,062.64
Other Comprehensive Income					
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	-	-	-	-
iii.	Items that will be reclassified to Profit or Loss	-	-	-	-
iv.	Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-
Total Other Comprehensive Income (Net of Tax)		-		-	-
Total Comprehensive Income for the period		419.39	618.28	19.32	1,062.64
Net Profit attributable to:					
a)	Owners of the company	419.39	618.28	19.32	1,062.64
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	419.39	618.28	19.32	1,062.64
b)	Non-controlling interest	-	-	-	-
Earnings per Equity share (Face value- Rs. 10) *					
a)	Basic	0.68	1.00	0.03	1.72
b)	Diluted	0.68	1.00	0.03	1.72
Number of Shares					
a)	Basic	618.28	618.28	618.28	618.28
b)	Diluted	618.28	618.28	618.28	618.28

*EPS not annualized

Notes:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on July 20, 2026
2. 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.
3. 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.
4. The company is in the process of obtaining balance confirmation from Trade Receivables amounting to Rs.2336.55 Lakhs as on 30/06/2026 along with provision for expected credit loss
5. Balance appearing in the current tax (net) amounting to Rs.380.02 Lakhs, under current asset is the Standalone Financial Results are subject to reconcialation. The effect of non-reconcilication is not quantifiable
6. The investment in the equity of subsidiary company of Rs.311.38 Lakhs is reported under historical cost.

7. 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.
8. In respect of the input tax credit for 3 months ended June 2026 reconciliation of input tax credit matching with 2A/2Bis pending for reconcilation. Compliance in respect of TDS liability is pending for payment and expected to be made with interest

For K. GOPAL R[illegible] & CO.
CHARTERED ACCOUNTANTS
California Software Company Limited
Chennai
PARTNER

Date: July 20, 2026
Place: Chennai

For and on behalf of the Board

Mahalingam Vasudevan
Director
DIN- 01608150

Independent Auditor's Review Report on quarterly 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 ended June 30, 2026**. 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

Basis of Qualified Conclusion

a) The Trade Receivables amounting to ₹ 2336.55 Lakhs contains long pending items with respect to those items provision for expected credit loss is not created.

b) Current tax Asset (net) of Rs.380.02 Lakhs reported in Standalone Financial Results are subject to reconciliation. The effect of the non-reconciliation is not quantifiable.

K. GOPAL RAO & CO. #21, Moosa St, T. Nagar, Chennai - 17. Tel : 42129770 FRN : 000956S CHARTERED ACCOUNTANTS

6. 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 **June 30, 2026** and Cash flows (net) of Rs. Nil as on **June 30, 2026**, 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.

7. 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

K. GOPAL RAO & CO. CHARTERED ACCOUNTANTS
#21, Moosa St, T. Nagar, Chennai - 17. Tel : 42129770 FRN : 000956S

CA MADAN GOPAL NARAYANAN
Partner
Membership No: 211784
UDIN: 26211784ELQHWF2926

Place: Chennai
Date: 20 July , 2026

California Software Company Limited
Consolidated Financial Results for the quarter and year ended Jun 30th, 2026

(Rs. in lakhs)

Particulars		Quarter ended			Year ended
		30th Jun'26	31st Mar'26	30th Jun'25	31st Mar'26
		Un Audited	Un Audited	Un Audited	Audited
Revenue from Operations		662.88	1,402.64	154.59	1,965.76
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Total Income		**662.88**	**1,402.64**	**154.59**	**1,965.76**
Expenses					
Employee benefit expenses		68.32	125.89	84.52	384.76
Finance costs		0.87	-	-	-
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iii.	Items that will be reclassified to Profit or Loss	-	-	-	-
iv.	Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-
Total Other Comprehensive Income (Net of Tax)		-		-	-
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Net Profit attributable to:					
a)	Owners of the company	419.39	618.28	19.32	1,062.64
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	419.39	618.28	19.32	1,062.64
b)	Non-controlling interest	-	-	-	-
Earnings per Equity share (Face value- Rs. 10) *					
a)	Basic	0.68	1.00	0.03	1.72
b)	Diluted	0.68	1.00	0.03	1.72
Number of Shares					
a)	Basic	618.28	618.28	618.28	618.28
b)	Diluted	618.28	618.28	618.28	618.28

*EPS not annualized

Notes:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on July 20, 2026
2. 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.
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7. 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.
8. In respect of the input tax credit for 3 months ended June 2026 reconciliation of input tax credit matching with 2A/2Bis pending for reconcilation. Compliance in respect of TDS liability is pending for payment and expected to be made with interest

For K. GOPAL RAO & CO.
CHARTERED ACCOUNTANTS

PARTNER

Date: July 20, 2026
Place: Chennai

California Software Company Limited Chennai

For and on behalf of the Board

Mahalingam Vasudevan
Director
DIN- 01608150