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

November 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 JEEJEEBHOY TOWERS
DALAL STREET
MUMBAI-400001

Subject: Outcome of Board Meeting held on Nov 14, 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, **Saturday, November 14, 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 half year ended **September 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 half yearly ended September 30, 2026.
- Unaudited Consolidated Financial Results for half yearly ended September 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



Krishnamoorthy Venkatesan
Company Secretary & Compliance Officer

K. GOPAL RAO & CO.
Chartered Accountants
GSTIN : 33AAGFK3782M1ZZ

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 LimitedP

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, 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. 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 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.

4. **Basis for Qualified Conclusion**

   a) *The Trade Receivables amounting to Rs.2476.80 Lakhs as on 30/09/2026 includes long outstanding trade receivables, no ageing schedule available for verification and 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.*

K. GOPAL RAO & CO. Chennai-17. 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

b) *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.*

c) *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.*

5. Empasis of Matter:

a) *Refer Note No. 7 of Notes to Financial Results on Receivables from Ryuklabs for Rs. 20.00 Crores being converted to investments to I Agent, necessary verification and compliances could not be made and impact of the same could not be assessed.*

b) *Balance confirmation for trade payables amounting to Rs.23.11 lakhs has not been provided, which restricts the ability to assess the company's actual liability.*

6. 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

CA MADAN GOPAL NARAYANAN
Partner
Membership No: 211784
UDIN: 26211784TPLQPL5081

Place: Chennai
Date: November 14, 2026

CALIFORNIA SOFTWARE COMPANY LIMITED

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

(₹ in lakhs, except per share data)

Particulars	Quarter Ended			Half Year Ended		Year Ended (Audited)
	30 Sep '26	30 Jun '26	30 Sep '25	30 Sep '26	30 Sep '25	31 March'26
Income						
Revenue from Operations	263.11	662.88	154.49	925.99	309.07	1,965.76
Other Income	29.05	-	-	29.05	-	-
Total Income	**292.16**	**662.88**	**154.49**	**955.03**	**309.07**	**1,965.76**
Expenses						
Employee Benefits Expense	98.05	68.32	92.75	166.37	177.27	384.76
Finance Costs	11.63	0.87	-	12.50	-	-
Depreciation / Amortisation and Depletion Expense	11.76	11.06	14.22	22.82	28.28	56.40
Other Expenses	54.49	30.64	16.68	85.13	46.58	92.23
Total Expenses	**175.94**	**110.89**	**123.65**	**286.82**	**252.13**	**533.39**
Profit Before Tax	**116.22**	**551.99**	**30.84**	**668.21**	**56.94**	**1,432.37**
Tax Expenses						
Current Tax	31.55	131.18	8.02	162.74	14.81	364.07
Deferred Tax	-3.40	1.42	-	-1.98	-	5.66
Profit for the Period	**88.06**	**419.39**	**22.82**	**507.46**	**42.14**	**1062.64**
Other Comprehensive Income (OCI)						
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	**88.06**	**419.39**	**22.82**	**507.46**	**42.14**	**1,062.64**
Earnings per Equity Share (Face Value of ` 10/-) (Not Annualised)						
(a) Basic (in `)	0.14	0.68	0.04	0.82	0.07	1.72
(b) Diluted (in `)	0.14	0.68	0.04	0.82	0.07	1.72
Number of Shares						
a) Basic	618.28	618.28	618.28	618.28	618.28	618.28
b) Diluted	618.28	618.28	618.28	618.28	618.28	618.28

Notes

*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 14/11/2026

2. The Financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian

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

4. 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

5. The investment in the equity of subsidiary company of Rs.311.38 Lakhs is reported under historical cost.

6. 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.

7. Receivables amounting to Rs. 20.00 Crores from Ryuklabs have been converted into an investment in "I Agent". The necessary documentation is currently under execution, and the related regulatory and statutory compliances are in progress.

California Software Company Limited ★ Chennai

For and on Behalf of the Board

MAHALINGAM VASUDEVAN
Director
DIN 01608150

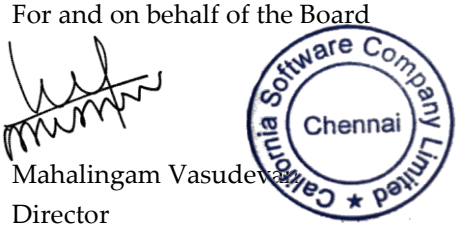
DATE: 14/11/2026
PLACE: Chennai

California Software Company Limited

Standalone unaudited Cash flow statement **(₹ in lakhs)**

Particulars	Half year ended 30.09.26 (Unaudited)	Year ended 31.03.2026 (Audited)
Cash flow from operating activities		
Profit before tax	668.21	1,432.36
Adjustments for:		
Exceptional items	-	-
Depreciation and amortisation expense	22.82	56.40
Operating profit before working capital changes	**691.03**	**1,488.77**
Changes in working capital:		
Decrease/(increase) in trade receivables	-795.04	158.36
Increase/(decrease) in trade payables	4.74	-28.75
Increase/(decrease) in other current financial assets	-	
Increase/(decrease) in other current libilities and provisions	62.91	-12.18
Decrease/(increase) in other current asssets	-1,330.82	492.15
Increase/(decrease) in other current financial libilities	-	-1,994.28
Cash generated from operations	-2,058.21	-1,384.71
Taxes Paid	162.74	364.07
Net cash generated from operating activities	**-1,529.92**	**-260.01**
Cash flows from investing activities		
Payment for acquisition of subsidiary, net of cash acquired	-	-
Payments for property, plant and equipment	-18.89	-35.97
Changes in long term funds		
Net cash outflow from investing activities	**-18.89**	**-35.97**
		-
Cash flows from financing activities		
Proceeds from borrowings	467.03	80.95
Proceeds from Rights Issue	911.13	611.69
Redemption of Preference shares	-418.70	-
Net cash inflow (outflow) from financing activities	**959.46**	**692.64**
Net increase (decrease) in cash and cash equivalents	-589.35	396.66
Cash and cash equivalents at the beginning of the financial year	600.41	203.75
Cash and cash equivalents at end of the year	**11.06**	**600.41**

For and on behalf of the Board



Date: 14/11/2026

Place: Chennai

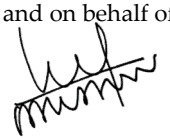
Mahalingam Vasudevan

Director

DIN- 01608150

California Software Company Limited Standalone unaudited assets and liabilities		(₹ in lakhs)
Particulars	**As at 30.09.2026 (Unaudited)**	**As at 31.03.2026 (Audited)**
Assets		
Non-current assets		
Property, plant and equipment	200.38	204.31
Financial assets		
i. Investments	311.38	311.38
Deferred tax assets	10.57	8.59
Total non-current assets	**522.33**	**524.27**
Current assets		
Inventories	-	-
Financial assets	-	-
i. Trade receivables	2,476.80	1681.76
ii. Cash and cash equivalents	11.06	600.41
Other current assets	3,792.49	2,461.67
Total current assets	**6,280.35**	**4,743.83**
Total assets	**6,802.68**	**5,268.11**
Equity and Liabilities		
Equity		
Equity share capital	4,227.81	3316.68
Other equity	1,209.75	1121.00
Total equity	**5,437.57**	**4,437.68**
Liabilities		
Non-current liabilities	-	-
Total non-current liabilities	**-**	**-**
Current liabilities		
Financial liabilities		
i. Borrowings	628.20	161.17
ii. Trade payables	23.11	18.37
iii. Other financial liabilities	1.03	1.03
Provisions	-	
Other current liabilities	712.77	649.86
Liabilities directly associated with assets classified as held for sale		
Total current liabilities	**1,365.11**	**830.43**
Total liabilities	**1,365.11**	**830.43**
Total equity and liabilities	**6,802.68**	**5,268.11**

For and on behalf of the Board





Date: 14/11/2026
Place: Chennai

Mahalingam Vasudevan
Director
DIN- 01608150

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, 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

6. **Basis of Qualified Conclusion**

   a) *The Trade Receivables amounting to Rs.2476.80 Lakhs as on 30/09/2026 includes long outstanding trade receivables, no ageing schedule available for verification and 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) *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.*

7. Empasis of Matter:

(i) Refer Note No. 7 of Notes to Financial Results on Receivables from Ryuklabs for Rs. 20.00 Crores being converted to investments to I Agent, necessary verification and compliances could not be made and impact of the same could not be assessed.

(ii) Balance confirmation for trade payables amounting to Rs.23.11 lakhs has not been provided, which restricts the ability to assess the company's actual liability.

8. 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, 2026** and Cash flows (net) of Rs. Nil as on **September 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.

9. 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: 26211784TSLZXX1372

Place: Chennai
Date: November 14, 2026

K. GOPAL RAO & CO. CHARTERED ACCOUNTANTS Chennai-17. FRN : 000956S

CALIFORNIA SOFTWARE COMPANY LIMITED

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

(₹ in lakhs, except per share data)

Particulars		Quarter Ended			Half Year Ended		Year
		30 Sep '26	30 Jun '26	30 Sep '25	30 Sep '26	30 Sep '25	31 March'26
Income							
Revenue from Operations		263.11	662.88	154.49	925.99	309.07	1,965.76
Other Income		29.05	-	-	29.05	-	-
Total Income		**292.16**	**662.88**	**154.49**	**955.03**	**309.07**	**1,965.76**
Expenses							
Employee Benefits Expense		98.05	68.32	92.75	166.37	177.27	384.76
Finance Costs		11.63	0.87	-	12.50	-	-
Depreciation / Amortisation and Depletion Expense		11.76	11.06	14.22	22.82	28.28	56.40
Other Expenses		54.49	30.64	16.68	85.13	46.58	92.23
Total Expenses		**175.94**	**110.89**	**123.65**	**286.82**	**252.13**	**533.39**
Profit before exceptional items and tax		**116.22**	**551.99**	**30.84**	**668.21**	**56.94**	**1,432.37**
Exceptional items		-	-	-	-	-	-
Profit Before Tax		**116.22**	**551.99**	**30.84**	**668.21**	**56.94**	**1,432.37**
Tax Expenses							
Current Tax		31.55	131.18	8.02	162.74	14.81	364.07
Deferred Tax		-3.40	1.42	-	-1.98	-	5.66
Profit for the Period		**88.06**	**419.39**	**22.82**	**507.46**	**42.14**	**1,062.64**
Other Comprehensive Income (OCI)							
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	-	-	-	-	-	-
Total Other Comprehensive Income (Net of Tax)		-	-	-	-	-	-
Total Comprehensive Income for the Period		**88.06**	**419.39**	**22.82**	**507.46**	**42.14**	**1,062.64**
Net Profit attributable to :							
a)	Owners of the Company	88.06	419.39	22.82	507.46	42.14	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	88.06	419.39	22.82	507.46	42.14	1,062.64
b)	Non-Controlling Interest	-	-	-	-	-	-
Earnings per Equity Share (Face Value of ` 10/-) (Not Annualised)							
(a)	**Basic (in `)**	**0.14**	**0.68**	**0.04**	**0.82**	**0.07**	**1.72**
(b)	**Diluted (in `)**	**0.14**	**0.68**	**0.04**	**0.82**	**0.07**	**1.72**
Number of Shares							
a)	Basic	618.28	618.28	618.28	618.28	618.28	618.28
b)	Diluted	618.28	618.28	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 14/11/2026
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. 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
5. 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.
6. The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
7. Receivables amounting to Rs. 20.00 Crores from Ryuklabs have been converted into an investment in "I Agent". The necessary documentation is currently under execution, and the related regulatory and statutory compliances are in progress.

Standalone Results of the Company:

Particulars	Quarter Ended			Half Year Ended		Year Ended (Audited)
	30 Sep '26	30 Jun '26	30 Sep '25	30 Sep '26	30 Sep '25	31 March'26
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
Total Income	292.16	662.88	154.49	955.03	309.07	1,965.76
Net Profit/(loss) before tax expenses	116.22	551.99	30.84	668.21	56.94	1,432.37
Net Profit/(loss) for the period/year	88.06	419.39	22.82	507.46	42.14	1,062.64
Total Comprehensive Income for the period/year	**88.06**	**419.39**	**22.82**	**507.46**	**42.14**	**1,062.64**

For and on behalf of the Board



Mahalingam Vasudevan
Director
DIN- 01608150

Date: 14/11/2026
Place: Chennai

California Software Company Limited Consolidated unaudited cash flow statement		(₹ in lakhs)
Particulars	**Half year ended 30.09.26 (Unaudited)**	**Year ended 31.03.2026 (Audited)**
Cash flow from operating activities		
Profit before tax	668.21	1,432.36
Adjustments for:		
Exceptional Items		-
Depreciation and amortisation expense	22.82	56.40
Operating profit before working capital changes	**691.03**	**1,488.77**
Changes in working capital:		
Decrease/(increase) in trade receivables	-795.04	158.36
Increase/(decrease) in trade payables	4.74	-28.75
Increase/(decrease) in other current financial assets	-	-1,994.28
Increase/(decrease) in other current libilities and provisions	62.91	492.15
Decrease/(increase) in other current asssets	-1,330.90	-13.22
Increase/(decrease) in other current financial libilities	-	-
Cash generated from operations	-1,367.25	-1,385.74
Taxes Paid	162.74	364
Net cash generated from operating activities	**-1,529.99**	**-261.05**
Cash flows from investing activities		
Payment for acquisition of subsidiary, net of cash acquired	-	-
Payments for property, plant and equipment	-18.89	-35.97
Changes in long term funds		
Net cash outflow from investing activities	**-18.89**	**-35.97**
Cash flows from financing activities		
Proceeds from borrowings	467.03	80.95
Proceeds from Rights Issue	911.13	611.69
Redemption of Preference shares	-418.70	-
Net cash inflow (outflow) from financing activities	**959.46**	**692.64**
Net increase (decrease) in cash and cash equivalents	-589.42	395.62
Cash and cash equivalents at the beginning of the financial year	600.48	204.86
Cash and cash equivalents at end of the year	**11.06**	**600.48**



For and on behalf of the Board

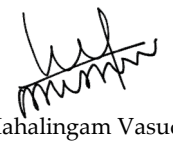
Date: 14/11/2026
Place: Chennai

Mahalingam Vasudevan
Director
DIN- 01608150

California Software Company Limited
Consolidated unaudited assets and liabilities **(₹ in lakhs)**

Particulars	As at 30.09.2026 Unaudited	AS at 31.03.2026 Audited
Assets		
Non-current assets		
Property, plant and equipment	200.38	204.31
Financial assets		
i. Investments	-	-
Deferred tax assets	10.57	8.59
Total non-current assets	**210.95**	**212.89**
Current assets		
Inventories	-	-
Financial assets		
i. Trade receivables	2,476.80	1,681.76
ii. Cash and cash equivalents	11.06	600.48
Other current assets	3,793.60	2,462.70
Total current assets	**6,281.46**	**4,744.94**
Total assets	**6,492.40**	**4,957.83**
Equity and Liabilities		
Equity		
Equity share capital	4,227.81	3,316.68
Other equity	899.48	810.72
Total equity	**5,127.29**	**4,127.41**
Liabilities		
Non-current liabilities	-	-
Total non-current liabilities	**-**	**-**
Current liabilities		
Financial liabilities		
i. Borrowings	628.20	161.17
ii. Trade payables	23.11	18.37
iii. Other financial liabilities	1.03	1.03
Provisions	-	-
Other current liabilities	712.77	649.86
Liabilities directly associated with assets classified as held for sale		
Total current liabilities	**1,365.11**	**830.43**
Total liabilities	**1,365.11**	**830.43**
Total equity and liabilities	**6,492.40**	**4,957.83**

For and on behalf of the Board





Date: 14/11/2026
Place: Chennai

Mahalingam Vasudevan
Director
DIN- 01608150