## **CALIFORNIA SOFTWARE COMPANY LIMITED**

## STPI Building, Unit No.9, 2nd Floor,

No.5, Rajiv Gandhi Salai, Taramani, Chennai - 600 113.

CIN: L72300TN1992PLC022135 E-mail: investor@calsoftgroup.com Ph: 044-3910 3620

## Statement of Standalone Unaudited Financial Results For the quarter ended 30.06.2019

PART I		3 Months			6 Months		Rs.in Lakhs
SI.No.	Particulars	3 months ended 30.6.2019 (Unaudited)	Preceding 3 months ended 31.3.2019 (Unaudited)	Corresponding 3 months ended 30.6.18 in the previous year (Unaudited)	6 months ended 30.6.2019 (Unaudited)	6 months ended 30.6.2018 (Unaudited)	Accounting Year ended 31.03.19 (Audited)
1	Revenue from operations	52.50	-	95.00	52.50	190.00	145.00
П	Other Income	-		-		-	-
Ш	Total Income (I + II)	52.50	1	95.00	52.50	190.00	145.00
IV	Expenses:				-	-	
	(a) Consumption of stores and spares	-	-	-	-	-	-
	( b ) Employee benefits expenses	7.59	7.63	16.00	15.22	35.00	22.13
	( c ) Finance costs	-	-	-	-	-	-
	( d ) Depreciation and amortisation expenses	-	-	-	-	-	-
	( e ) Other expenses	9.61	15.51	22.00	25.12	60.00	56.46
	Total Expenses	17.20	23.14	38.00	40.34	95.00	78.59
V	Profit/ (loss) before exceptional items and tax	35.30	(23.14)	57.00	12.16	95.00	66.41
VI	Exceptional items - Income/ (expense)	-			-	-	-
VII	Profit/ (loss) before tax	35.30	(23.14)	57.00	12.16	95.00	66.41
VIII	Tax expense:	-	1	-	-	-	
	Current Tax	-	-	-	-	-	19.90
	Previous Year Tax	-	1	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
IX	Profit/ (loss) for the period from continuing operations (VII - VIII)	35.30	(23.14)	57.00	12.16	95.00	46.50
Х	Profit/ (loss) from discontinued operations	-		-	-	-	-





CALIFORNIA SOFTWARE COMPANY LIMITED has business of software devel effective 01.04.2018, the Company has adopted Ind AS 115 "Revenue from standard does not have any impact on the revenue recognition and measur Previous year/period figures have been re-grouped/re-classified to make the standard does not have any impact on the revenue recognition and measur Previous year/period figures have been re-grouped/re-classified to make the standard does not have any impact on the revenue recognition and measur Previous year/period figures have been re-grouped/re-classified to make the standard does not have any impact on the revenue recognition and measur Previous year/period figures have been re-grouped/re-classified to make the standard does not have any impact on the revenue recognition and measur Previous year/period figures have been re-grouped/re-classified to make the standard does not have any impact on the revenue recognition and measur Previous year/period figures have been re-grouped/re-classified to make the standard does not have a standard does not have any impact on the revenue recognition and measur Previous year/period figures have been re-grouped/re-classified to make the standard does not have a standard does not have	contracts with ement.	customers". App	eriod presentation  For and or the control of this eriod presentation  For and or the control of this eriod presentation of this		EVAN	
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CALIFORNIA SOFTWARE COMPANY LIMITED has business of software development and services as per the criteria laid down in Ind AS 108						
of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015						
The Statutory Auditors of the Company have carried out the limited review						
1 The Unaudited Financial results for the quarter ended 30.09.18 have been reviewed by the Audit Committee and approved and taken on record by the Board of Directors of the Company at their meeting held on 05.01.2019.						
The Unaudited Financial results for the quarter ended 30.09.18 have been r	eviewed by the	· Audit Committe	e and			
Earnings Per Share (Rs.)(not annualised) (Basic and Diluted) (Face value of	0.02	(0.15)	0.46	0.08	0.77	0.03
Paid-up Equity Share Capital (Face value Rs.10/- each)	15.87	15.87	12.36	15.87	12.36	15.87
otal comprehensive income for the period (9+10)	35.30	(23.14)	57.00	12.16	95.00	46.50
3(i) Items that will be reclassified to profit or loss	-			-	-	-
- Remeasurement of Defined Benefit Obligation (Net of Tax)	_	_	_	_	-	
				-	_	
	33.30	(23.14)	37.00	-	-	+0.50
	35 30	- /22 1 <i>4</i> \	57.00	12.16	95.00	46.50
·	-		-	-	-	-
Pro Pro Ot	x expense of discontinued operations ofit/ (loss) from discontinued operations (after tax) (X - XI) ofit/ (loss) for the period (IX + XII) her Comprehensive Income /(Expense) (after tax) ) Items that will not be reclassified to profit or loss	ofit/ (loss) for the period (IX + XII) 35.30 her Comprehensive Income /(Expense) (after tax)	ofit/ (loss) from discontinued operations (after tax) (X - XI)	ofit/ (loss) from discontinued operations (after tax) (X - XI)	ofit/ (loss) from discontinued operations (after tax) (X - XI)  ofit/ (loss) for the period (IX + XII)  her Comprehensive Income /(Expense) (after tax)	bfit/ (loss) from discontinued operations (after tax) (X - XI)

	Statement of Standalone Un	audited Financial Results	For the quarter	ended 30.6.2019			
PART II		3 Months			6 Months		Rs.in Lakhs
SI.No.	Particulars	3 months ended 30.6.2019 (Unaudited)	Preceding 3 months ended 31.3.2019 (unaudited)	Corresponding 3 months ended 30.6.18 in the previous year (Unaudited)	6 months ended 30.6.2019 (Unaudited)	6 months ended 30.6.2018 (Unaudited)	Accounting Year ended 31.03.19 (un Audited)
Α	PARTICULARS OF SHAREHOLDING						
1	Public share holding						
	- Number of shares	7,628,333	7,428,333	7,028,333	7,628,333	7,028,333	7,428,333
	- Percentage of share holding	62.00%	60.08%	56.84%	61.69%	56.84%	60.08%
2	Promoters and Promoter Group						
	Shareholding						
	a ) Pledged/Encumbered						
	- Number of shares	-	-	-			-
	- Percentage of shares ( as a % of	-	-	-			-
	the total share holding of						
	promoter and promoter group )						
	- Percentage of shares ( as a % of the						
	total share capital of the company )						
	b ) Non-encumbered						
	- Number of shares	4,736,673	4,936,673	5,336,673	4,736,673	5,336,673	4,936,673
	- Percentage of shares (as a % of						
	the total share holding of	100%	100%	100%	100%	100%	100%
	promoter and promoter group )						
	- Percentage of shares ( as a % of the	38.00%	39.92%	43.16%	38.31%	43.16%	39.92%
	total share capital of the company )						
	Particulars 3		3 months	onths ended 30.06.2019			
В	INVESTOR COMPLAINTS						
	Pending at the beginning of the quarter			Nil			
	Received during the quarter			Nil			
	Disposed of during the quarter			Nil			
	Remaining unresolved at the end of the quarter			Nil			





## N. BALASUBRAMANIAN ASSOCIATES

CHARTERED ACCOUNTANTS

Independent Auditor's Report on Quarterly Financial Results of the standalone Company Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To the Board of Directors California Software Company Limited Chennai.

- 1. We have reviewed the accompanying statement of unaudited standalone financial results ('Statement') of California Software Company Limited ('the Company') for the quarter ended 30<sup>th</sup> June 2019, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This standalone statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the standalone Statement based on our review.
- 2. We conducted our review in accordance with the Standard on Review Engagement (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 standalone financial statements are free of material mismanagement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying standalone Statement prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies 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 and SEBI Circular dated 5<sup>th</sup> July, 2016 including the manner in which it is to be disclosed, or that it contains any material mismanagement.

For N. Balasubramanian Associates, Chartered Accountants

Place: Chennai,

Date: 13<sup>th</sup> August 2019.

(N. Balasubramanian)

N. Balambramaman

Partner.

M. No. 023445