

**STARCOM INFORMATION TECHNOLOGY LIMITED**

CIN No.: L67120KA1995PLC078846

Regd. Office : Sheriff Centre, 73/1, St Mark's Road, Bengaluru - 560 001

Email : info@starcominfotech.com | Website: www.starcominfotech.com

**Extract of Statement of Unaudited Financial Results for the Quarter and Nine month Ended December 31, 2025.****(Rs. In Lakhs)**

| Particulars  | Quarter Ended |            |            | Half Year ended |            | Year Ended |
|--|---------------|------------|------------|-----------------|------------|------------|
|  | 31.12.2025    | 30.09.2025 | 31.12.2024 | 31.12.2025      | 31.12.2024 | 31.03.2025 |
|  | Unaudited     | Unaudited  | Unaudited  | Unaudited       | Unaudited  | Audited    |
| 1 Total Income from Operations (net)   | 33.30         | 47.92      | 89.00      | 109.79          | 214.84     | 297.35     |
| 2 Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)  | (194.21)      | (120.24)   | (67.29)    | (474.15)        | (319.91)   | (499.65)   |
| 3 Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)   | (194.21)      | (120.24)   | (67.29)    | (474.15)        | (319.91)   | (499.65)   |
| 4 Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)  | (194.21)      | (120.24)   | (67.29)    | (474.15)        | (319.91)   | (499.65)   |
| 5 Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)] | (187.36)      | (120.24)   | (67.29)    | (467.72)        | (319.91)   | (501.31)   |
| 6 Equity Share Capital (Face Value Rs. 10/- per share)   | 500.06        | 500.06     | 500.06     | 500.06          | 500.06     | 500.06     |
| 7 Other equity (excluding Revaluation Reserve)   | -             | -          | -          | -               | -          | (2,878.53) |
| 8 Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) (not annualised)  |               |            |            |                 |            |            |
| a. Basic:  | (3.88)        | (2.40)     | (1.35)     | (9.48)          | (6.40)     | (9.99)     |
| b. Diluted:  | (3.88)        | (2.40)     | (1.35)     | (9.48)          | (6.40)     | (9.99)     |

**Notes:**

The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the quarterly results is available on the Company's website at [www.starcominfotech.com](http://www.starcominfotech.com) and the Stock Exchange websites at [www.bseindia.com](http://www.bseindia.com).

Date : February 13, 2026

Place : Bengaluru



For and on behalf of the Board

Mr. Ziaulla Sheriff  
Director  
DIN - 00002098

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**Statement of Unaudited Financial Results for the Quarter and Nine month Ended December 31, 2025.**

(Rs. In Lakhs)

| Particulars   | Quarter Ended   |                 |                | Nine Month Ended |                 | Year Ended        |
|---|-----------------|-----------------|----------------|------------------|-----------------|-------------------|
|   | 31.12.2025      | 30.09.2025      | 31.12.2024     | 31.12.2025       | 31.12.2024      | 31.03.2025        |
|   | Unaudited       | Unaudited       | Unaudited      | Unaudited        | Unaudited       | Audited           |
| <b>1 Income from operations</b>   |                 |                 |                |                  |                 |                   |
| (a) Net sales / income from operations  | 33.30           | 47.92           | 89.00          | 109.79           | 214.84          | 297.35            |
| (b) Other income  | 12.62           | 8.15            | 15.20          | 22.94            | 20.81           | 33.14             |
| <b>Total Income</b>   | <b>45.92</b>    | <b>56.07</b>    | <b>104.20</b>  | <b>132.73</b>    | <b>235.65</b>   | <b>330.49</b>     |
| <b>2 Expenses</b>   |                 |                 |                |                  |                 |                   |
| (a) Purchases of stock-in-trade   | 25.99           | 21.50           | 24.67          | 76.13            | 93.74           | 155.05            |
| (b) Changes in inventories of finished goods, work-in-progress and stock-in-trade | (3.97)          | 7.38            | 0.81           | (4.56)           | (7.26)          | (8.31)            |
| (e) Employee benefits expense   | 70.45           | 57.02           | 56.27          | 184.91           | 174.01          | 236.35            |
| (f) Finance costs   | 12.11           | 12.29           | 12.71          | 57.72            | 27.38           | 40.61             |
| (g) Depreciation and amortisation expense   | 11.20           | 11.23           | 11.33          | 33.63            | 32.70           | 44.25             |
| (h) Interest on Delayed Statutory Payments  | 29.01           | 27.97           | 29.77          | 85.84            | 90.17           | 118.82            |
| (h) Provision for expected credit loss / bad debts                                | 65.77           | 7.67            | (4.13)         | 81.12            | 30.03           | 86.56             |
| (j) Other expenses  | 29.57           | 31.25           | 40.07          | 92.09            | 114.79          | 156.81            |
| <b>Total expenses</b>   | <b>240.13</b>   | <b>176.31</b>   | <b>171.49</b>  | <b>606.88</b>    | <b>555.57</b>   | <b>830.14</b>     |
| <b>3 Profit / (loss) before tax (1-2)</b>   | <b>(194.21)</b> | <b>(120.24)</b> | <b>(67.29)</b> | <b>(474.15)</b>  | <b>(319.91)</b> | <b>(499.65)</b>   |
| <b>4 Tax expense</b>  |                 |                 |                |                  |                 |                   |
| (1) Current tax   | -               | -               | -              | -                | -               | -                 |
| (2) Deferred tax  | -               | -               | -              | -                | -               | -                 |
| <b>5 Profit/(loss) after tax (3-4)</b>  | <b>(194.21)</b> | <b>(120.24)</b> | <b>(67.29)</b> | <b>(474.15)</b>  | <b>(319.91)</b> | <b>(499.65)</b>   |
| <b>6 Other comprehensive income / (loss)</b>                                      |                 |                 |                |                  |                 |                   |
| Items that will not be reclassified to Profit or Loss                             |                 |                 |                |                  |                 |                   |
| - Remeasurement of post employment benefit obligation                             | 6.85            | -               | -              | 6.43             | -               | (1.66)            |
| - Income Tax on Above   | -               | -               | -              | -                | -               | -                 |
| <b>Other Comprehensive Income/ (Loss)</b>   | <b>6.85</b>     | <b>-</b>        | <b>-</b>       | <b>6.43</b>      | <b>-</b>        | <b>(1.66)</b>     |
| <b>7 Total Comprehensive Income /(loss)</b>                                       | <b>(187.36)</b> | <b>(120.24)</b> | <b>(67.29)</b> | <b>(467.72)</b>  | <b>(319.91)</b> | <b>(501.31)</b>   |
| <b>8 Paid-up equity share capital (Face Value per share of Rs. 10/-)</b>          | <b>500.06</b>   | <b>500.06</b>   | <b>500.06</b>  | <b>500.06</b>    | <b>500.06</b>   | <b>500.06</b>     |
| <b>9 Other Equity (excluding Revaluation Reserve)</b>                             |                 |                 |                |                  |                 | <b>(2,878.53)</b> |
| <b>10 Earnings per share (Basic and Diluted) (Rs.)</b>                            |                 |                 |                |                  |                 |                   |
| i) before extraordinary items (not annualised)                                    | (3.88)          | (2.40)          | (1.35)         | (9.48)           | (6.40)          | (9.99)            |
| ii) after extraordinary items (not annualised)                                    | (3.88)          | (2.40)          | (1.35)         | (9.48)           | (6.40)          | (9.99)            |

For Starcom Information Technology Limited



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**Notes :**

- 1 The above financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 13th February, 2026.
- 2 The financial results have been prepared in accordance with Indian Accounting Standard ("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 Obligation & Disclosure Requirements) Regulations, 2015 (as amended) and SEBI LODR Circular Dated 5th July, 2016.
- 3 The Company have an overdue statutory dues as on 31st Decembder, 2025 in respect of Sales Tax / Service Tax / Goods and Service Tax of Rs. 243.68 lakhs ( including interest of Rs. 173.76 lakhs ), Provident Fund / ESIC / Professional Tax of Rs. 215.94 lakhs ( including interest of Rs. 141.33 lakhs ) and Tax Deducted at Source of Rs. 1,141.64 lakhs ( including interest of Rs. 650.32 lakhs ). Though the Company has provided for interest up to 31st December, 2025 in respect of these liabilities, any other consequential impacts as per the respective laws are not ascertained at present. **The Auditor has given modified observations in this regard.**
- 4 Since the Company is having stress in working capital finance and major funds are utilised in intangible assets under development, it has not able to pay Rs. 660.81 lakhs (net of TDS) in respect of rent for the office premises for the period up to 31st March, 2019, which are owned by a promoter (Mr. Ziaulla Sheriff) jointly with his partner in other business. Considering the abovementioned facts and Covid-19 pandemic situation, the management is hoping for waive off of the rent for the year and also requested to reduce the outstanding for earlier years to the extent possible. Accordingly, the management has not provided a rent from 1st April, 2019 to 31th july, 2024 amounting to Rs. 607.15 lakhs ( Rs. Nil lakhs for the quarter and nine ended 31st December, 2025). **The Auditor has given modified observations in this regard.**
- 5 The Company is developing a Software related to Business Intelligence and Data Quality Solutions since long time of which carrying value as at 31st December, 2025 is Rs. 2,431.02 lakhs as Intangible Assets under Development. The management believes that the expected future economic benefits that are attributable to the asset will flow to the Company. **The Auditor has given modified observations in this regard.**
- 6 The company has incurred cash losses and its net worth is fully eroded. Further the Company's Current liabilities exceeds its current assets as at the date of the Balance sheet. The Management is pursuing the prospective investors to meet its working capital requirements and is of the opinion that the operations of the Company will make profits in future. Accordingly, the financial statements have been prepared on a going concern basis.
- 7 The company has received an amount of Rs. 1,000 lakhs from the City builder ( the new buyer of the land ) as a compensation for vacating the premised which was taken as lease earlier for 40 Years of lease period, this lease was between the Pemises earlier Owner and Mr. Ziaulla Sheriff (Director of company) since the in absence of relevent document to conclude the nature of the transaction the said amount has been shown as Other current liability. **The Auditor has given modified observations in this regard.**
- 8 On November 21, 2025, the Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes-the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 consolidating 29 existing labour laws, collectively referred to as the 'New Labour Codes'. In accordance with Ind AS 19 'Employee Benefits', changes to employee benefit plans arising from legislative amendments are treated as plan amendments, requiring immediate recognition of past service cost in the unaudited financial results. The Company has assessed and disclosed the incremental impact of these changes on the basis of best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. The implementation of new Labour Codes has resulted in an incremental impact of Rs. 11.36 lakhs on the provision for gratuity in unaudited financial results of continuing operations, which is due to the changes in the wage definition.
- 9 During the year under review the company does not have any subsidiary/associates/Joint Venture company(ies), hence, the disclosure as per the relevant Indian Accounting Standard i.e Ind AS 110 Consolidated Financial Statement is not applicable as on December 31, 2025.
- 10 Figures of the previous period have been reclassified / regrouped wherever necessary.

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**11 Segment information :**

(Rs. In Lakhs)

| Particulars  | Quarter Ended   |                 |                 | Nine Month Ended |                 | Year Ended      |
|--|-----------------|-----------------|-----------------|------------------|-----------------|-----------------|
|  | 31.12.2025      | 30.09.2025      | 31.12.2024      | 31.12.2025       | 31.12.2024      | 31.03.2025      |
|  | Unaudited       | Unaudited       | Unaudited       | Unaudited        | Unaudited       | Audited         |
| <b>1 Segment Revenue</b>   |                 |                 |                 |                  |                 |                 |
| a. Test, Measurement & Embedded Solutions for Educational Sector | 31.73           | 47.75           | 60.86           | 105.96           | 171.11          | 247.84          |
| b. Data Quality, Statistical & Analytics Software's              | 1.57            | 0.17            | 28.14           | 3.83             | 43.73           | 49.51           |
| <b>Total</b>   | <b>33.30</b>    | <b>47.92</b>    | <b>89.00</b>    | <b>109.79</b>    | <b>214.84</b>   | <b>297.35</b>   |
| <b>2 Segment Results</b>   |                 |                 |                 |                  |                 |                 |
| a. Test, Measurement & Embedded Solutions for Educational Sector | (6.95)          | (9.51)          | 15.94           | (25.50)          | (0.94)          | (30.29)         |
| b. Data Quality, Statistical & Analytics Software's              | 0.94            | 0.10            | 0.06            | 2.30             | 9.41            | 12.88           |
| <b>Total</b>   | <b>(6.01)</b>   | <b>(9.41)</b>   | <b>16.00</b>    | <b>(23.20)</b>   | <b>8.47</b>     | <b>(17.41)</b>  |
| <b>Less :</b>  |                 |                 |                 |                  |                 |                 |
| i) Finance costs   | 12.14           | 12.29           | 12.71           | 57.72            | 27.38           | 40.61           |
| ii) Un-allocable expenses net off income                         | 176.07          | 98.54           | 70.58           | 393.24           | 301.00          | 441.63          |
| <b>Total Profit / (Loss) before tax</b>                          | <b>(194.21)</b> | <b>(120.24)</b> | <b>(67.29)</b>  | <b>(474.15)</b>  | <b>(319.91)</b> | <b>(499.65)</b> |
| Less: Tax Expenses   | -               | -               | -               | -                | -               | -               |
| Less: Deferred Tax   | -               | -               | -               | -                | -               | -               |
| <b>Net Profit / (Loss) after tax</b>                             | <b>(194.21)</b> | <b>(120.24)</b> | <b>(67.29)</b>  | <b>(474.15)</b>  | <b>(319.91)</b> | <b>(499.65)</b> |
| <b>3 Segment Assets</b>  |                 |                 |                 |                  |                 |                 |
| a. Test, Measurement & Embedded Solutions for Educational Sector | 244.12          | 110.44          | 122.83          | 244.12           | 122.83          | 123.19          |
| b. Data Quality, Statistical & Analytics Software's              | 2,468.37        | 2,670.89        | 2,522.69        | 2,468.37         | 2,522.69        | 2,733.37        |
| c. Unallocated   | 116.20          | 76.93           | 81.95           | 116.20           | 81.95           | 68.62           |
| <b>Total</b>   | <b>2,828.68</b> | <b>2,858.26</b> | <b>2,727.47</b> | <b>2,828.68</b>  | <b>2,727.47</b> | <b>2,925.18</b> |
| <b>4 Segment Liabilities</b>                                     |                 |                 |                 |                  |                 |                 |
| a. Test, Measurement & Embedded Solutions for Educational Sector | 5.98            | 7.78            | 15.79           | 5.98             | 15.79           | 7.85            |
| b. Data Quality, Statistical & Analytics Software's              | 216.68          | 216.92          | 187.77          | 216.68           | 187.77          | 42.48           |
| c. Unallocated   | 5,452.20        | 5,291.55        | 4,724.29        | 5,452.20         | 4,724.29        | 5,253.33        |
| <b>Total</b>   | <b>5,674.86</b> | <b>5,516.26</b> | <b>4,927.84</b> | <b>5,674.86</b>  | <b>4,927.84</b> | <b>5,303.66</b> |

Date : February 13, 2026

Place : Bengaluru

For Starcom Information Technology Limited



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