

Extract of Statement of Audited Financial Results for the Quarter and Year Ended 31st March, 2026.

(Rs. In Lacs)

Particulars	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
1 Total Income from Operations (net)	70.06	33.30	82.51	179.85	297.35
2 Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(145.49)	(194.21)	(179.74)	(619.64)	(499.65)
3 Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(145.49)	(194.21)	(179.74)	(619.64)	(499.65)
4 Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	(145.49)	(194.21)	(179.74)	(619.64)	(499.65)
5 Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(158.25)	(187.36)	(181.39)	(625.97)	(498.00)
6 Equity Share Capital (Face Value Rs. 10/- per share)	500.06	500.06	500.06	500.06	500.06
7 Other equity (excluding Revaluation Reserve)	-	-	-	(3,504.49)	(2,878.53)
8 Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) (not annualised)					
a. Basic:	(2.91)	(3.88)	(3.59)	(12.39)	(9.99)
b. Diluted:	(2.91)	(3.88)	(3.59)	(12.39)	(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 and the Stock Exchange websites at www.bseindia.com.

For and on behalf of the Board

Mr. Ziaulla Sheriff
Director
DIN - 00002098

Date : May 30, 2026
Place : Bengaluru

Statement of Audited Financial Results for the Quarter and Year Ended 31st March, 2026.

(Rs. In Lacs)

Particulars	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
1 Income from operations					
(a) Net sales / income from operations	70.06	33.30	82.51	179.85	297.35
(b) Other income	8.80	12.62	12.33	31.74	33.14
Total Income	78.86	45.92	94.84	211.59	330.49
2 Expenses					
(a) Purchases of stock-in-trade	25.72	25.99	61.31	101.86	155.05
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	10.35	(3.97)	(1.05)	5.79	(8.31)
(c) Employee benefits expense	56.88	70.45	62.34	241.79	236.35
(d) Finance costs	12.74	12.11	13.23	70.45	40.61
(e) Depreciation and amortisation expense	11.09	11.20	11.54	44.73	44.25
(f) Interest on Delayed Statutory Payments	32.98	29.01	28.65	118.82	118.82
(g) Provision for expected credit loss / bad debts	48.85	65.77	56.53	129.97	86.56
(h) Other expenses	25.74	29.57	42.03	117.83	156.81
Total expenses	224.35	240.13	274.58	831.23	830.14
3 Profit / (loss) before tax (1-2)	(145.49)	(194.21)	(179.74)	(619.64)	(499.65)
4 Tax expense					
(1) Current tax	-	-	-	-	-
(2) Deferred tax	-	-	-	-	-
5 Profit/(loss) after tax (3-4)	(145.49)	(194.21)	(179.74)	(619.64)	(499.65)
6 Other comprehensive income / (loss)					
Items that will not be reclassified to Profit or Loss					
- Remeasurement of post employment benefit obligation	(12.76)	6.85	(1.66)	(6.33)	1.66
- Income Tax on Above	-	-	-	-	-
Other Comprehensive Income/ (Loss)	(12.76)	6.85	(1.66)	(6.33)	1.66
7 Total Comprehensive Income / (loss)	(158.25)	(187.36)	(181.39)	(625.97)	(498.00)
8 Paid-up equity share capital (Face Value per share of Rs. 10/-)	500.06	500.06	500.06	500.06	500.06
9 Other Equity (excluding Revaluation Reserve)		-		(3,504.49)	(2,878.53)
10 Earnings per share (Basic and Diluted) (Rs.)					
i) before extraordinary items (not annualised)	(2.91)	(3.88)	(3.59)	(12.39)	(9.99)
ii) after extraordinary items (not annualised)	(2.91)	(3.88)	(3.59)	(12.39)	(9.99)

Notes :

- 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 30th May, 2026.
- 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.
- The Company has an overdue statutory dues as on 31st March, 2026 in respect of Sales Tax / Service Tax / Goods and Service Tax of Rs. 248.30 lacs (including interest of Rs. 177.37 lacs), Provident Fund / ESIC / Professional Tax of Rs. 209.74 lacs (including interest of Rs. 137.78 lacs) and Tax Deducted at Source of Rs. 1171.04 lacs (including interest of Rs. 674.35 lacs). Though the Company has provided for interest up to 31st March, 2026 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.**
- Due to stress in working capital financing and substantial utilisation of funds towards intangible assets under development, the Company has been unable to pay rent amounting to Rs. 660.81 lakhs (net of TDS) for the office premises up to 31st March 2019. The premises are jointly owned by one of the promoters, Mr. Ziaulla Sheriff, along with his business partner. Considering the above circumstances, the management is in discussions with the lessors for waiver of rent for the relevant period and reduction of outstanding dues pertaining to earlier years, to the extent possible. Pending the outcome of these discussions, the Company has not provided rent expense for the period from 1st April 2019 to 31st July 2024 amounting to Rs. 607.15 lakhs (Rs. Nil for the quarter and Nil for year ended 31st March 2026). **The statutory auditors have issued a modified opinion/observation in respect of the above matter.**
- The Company is developing a Software related to Business Intelligence and Data Quality Solutions since long time of which carrying value as at 31st March, 2026 is Rs. 2431.02 lacs 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.**



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- 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 1000 lakhs from the City builder (the new buyer of the land) as a compensation for vacating the premises which was taken as lease earlier for 40 Years of lease period, this lease was between the Premises earlier Owner and Mr. Ziaulla Sheriff (Director of company) since the in absence of relevant 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 Figures for the quarter ended 31 March 2026 and the corresponding quarter ended in the previous year as reported in these financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the relevant financial year. Also the figures up to the end of the third quarter had only been reviewed and not subjected to audit.
- 9 Figures of the previous period have been reclassified/ regrouped wherever necessary.

10 Segment information :**(Rs. In Lacs)**

Particulars	Quarter Ended			Year End	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
1 Segment Revenue					
a. Test, Measurement & Embedded Solutions for Educational Sector	70.06	31.73	76.73	176.02	247.84
b. Data Quality, Statistical & Analytics Software's	-	1.57	5.78	3.83	49.51
Total	70.06	33.30	82.51	179.85	297.35
2 Segment Results					
a. Test, Measurement & Embedded Solutions for Educational Sector	(6.27)	(6.95)	(29.34)	(31.77)	(30.29)
b. Data Quality, Statistical & Analytics Software's	(0.02)	0.94	3.47	2.27	12.88
Total	(6.29)	(6.02)	(25.87)	(29.50)	(17.41)
Less :					
i) Finance costs	12.74	12.11	13.23	70.45	40.61
ii) Un-allocable expenses net off income	126.46	176.09	140.63	519.69	441.64
Total Profit / (Loss) before tax	(145.49)	(194.21)	(179.74)	(619.64)	(499.65)
Less: Tax Expenses	-	-	-	-	-
Less: Deferred Tax	-	-	-	-	-
Net Profit / (Loss) after tax	(145.49)	(194.21)	(179.74)	(619.64)	(499.65)
3 Segment Assets					
a. Test, Measurement & Embedded Solutions for Educational Sector	92.20	244.12	123.20	92.20	123.20
b. Data Quality, Statistical & Analytics Software's	2,597.93	2,468.37	2,733.37	2,597.93	2,733.37
Unallocated	65.58	116.20	68.61	65.58	68.61
Total	2,755.70	2,828.68	2,925.18	2,755.70	2,925.18
4 Segment Liabilities					
a. Test, Measurement & Embedded Solutions for Educational Sector	4.72	13.05	15.14	4.72	15.14
b. Data Quality, Statistical & Analytics Software's	37.61	30.54	35.41	37.61	35.41
Unallocated	5,717.80	5,631.27	5,253.10	5,717.80	5,253.10
Total	5,760.13	5,674.86	5,303.66	5,760.13	5,303.66

Date : May 30, 2026

Place : Bengaluru



Statement of Assets and Liabilities as at 31st March 2026

(Rs. In Lacs)

Particulars	As at March 31, 2026	As at March 31, 2025
ASSETS		
A) Non-current assets		
a) Property, Plant and Equipment	4.42	5.80
b) Intangible Assets	25.71	67.73
c) Intangible Assets Under Development	2,431.02	2,431.02
d) Financial Assets		
Others Financial Assets	6.18	4.92
e) Other Non - current assets	10.88	10.88
f) Income Tax Asset (net)	28.71	27.10
Total Non - current assets	2,506.92	2,547.45
B) Current assets		
a) Inventories	14.46	20.25
b) Financial Assets		
i) Trade receivables	194.51	299.75
ii) Cash and cash equivalents	6.95	13.26
iii) Bank Balances other than Cash and cash equivalents	4.80	3.19
iv) Others Financial Assets	22.93	24.07
c) Other current assets	5.13	17.22
Total Current assets	248.78	377.74
TOTAL ASSETS	2,755.70	2,925.18
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	500.06	500.06
Other Equity	(3,504.49)	(2,878.53)
Total Equity	(3,004.43)	(2,378.47)
LIABILITIES		
A) Non-current liabilities		
a) Financial Liabilities		
i) Borrowings	583.98	371.78
b) Provisions	67.08	57.81
Total Non-current liabilities	651.06	429.59
B) Current liabilities		
a) Financial Liabilities		
i) Short term Borrowing	1,244.35	1,200.37
ii) Trade payables		
- Due to micro and small enterprises	149.92	136.53
- Due to Others	721.54	709.62
iii) Other financial Liabilities	330.72	292.43
b) Provisions	17.44	3.10
c) Other current liabilities	2,645.10	2,532.01
Total Current liabilities	5,109.07	4,874.06
TOTAL EQUITY AND LIABILITIES	2,755.70	2,925.18

For and on behalf of the Board



Date : May 30, 2026
Place : Bengaluru

Mr. Ziaulla Sheriff
Director
DIN - 00002098

Cash Flow Statement for the Year ended 31st March 2026

(Rs. In Lacs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Operating activities		
Profit / (Loss) before exceptional items and tax	(619.64)	(499.65)
Adjustments to reconcile profit before tax to net cash inflow from operating activities		
Finance Cost	70.45	40.61
Depreciation and amortisation expense	44.73	44.25
Interest Income	(0.34)	(0.52)
Provision for expected credit loss on trade receivables	129.98	86.56
Operating profit before working capital changes	(374.82)	(328.76)
Working capital adjustments:-		
(Increase) / Decrease in Inventories	5.79	(8.31)
(Increase) / Decrease in Trade Receivables	(24.74)	(126.38)
(Increase) / Decrease in Other Assets	11.96	(16.49)
(Increase) / Decrease in Other Financial Assets	-	-
Increase / (Decrease) in Trade Payables	25.31	(11.68)
Increase / (Decrease) in Provisions	23.61	2.86
Increase / (Decrease) in Other Liabilities	151.38	1,096.87
	(181.51)	608.11
Income taxes refund /(paid)	(7.93)	(6.55)
Net cash flow from operating activities	(189.44)	601.56
Investing activities		
Purchase of property, plant & equipment and intangible assets (including intangibles under	(1.33)	0.91
Fixed deposits	(1.61)	(2.18)
Interest Income	0.34	0.52
Net cash flow used in investing activities	(2.60)	(0.75)
Financing activities		
Proceeds form/(repayment) of long Borrowings (Net)	-	-
Proceeds form/(repayment) of short Borrowings (Net)	256.18	(559.23)
Interest expense	(70.45)	(40.61)
Net cash flow from financing activities	185.73	(599.84)
Decrease in cash and cash equivalents	(6.31)	0.97
Cash and cash equivalents at the beginning of the year	13.26	12.29
Cash and cash equivalents at the end of the year	6.95	13.26

For and on behalf of the Board



Date : May 30, 2026
Place : Bengaluru

Mr. Ziaulla Sheriff
Director
DIN - 00002098