

To,
BSE Limited
P. J. Towers, Dalal Street
Mumbai-400001

Date: 13.02.2026

Dear Sir/Madam,

Sub: Outcome of Board Meeting under Regulation 30 read with 33 (3) (c) of SEBI (Listing Obligations and Disclosure requirements) regulations, 2015

Unit: City Online Services Limited (Scrip Code: 538674)

With reference to the subject cited, this is to inform the Exchange that at the Board meeting of City Online Services Limited held on Friday, the 13th day of February, 2026 at 03.00 P.M. at registered office of the Company, the Board has duly considered and approved the Un-audited financial results of the Company for the Quarter and Nine months ended 31st December, 2025.

The meeting of the Board of Directors concluded at 07.30 P.M

This is for the information and records of the Exchange, please.

Thanking you.

Yours faithfully,
For City Online Services Limited

Krishna Mohan Ramineni
Whole-time Director & CFO
(DIN: 01678152)

KRISHNA
MOHAN
RAMINENI
Digitally signed by
KRISHNA MOHAN
RAMINENI
Date: 2026.02.13
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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2025

(Rs. In Lakhs)

Sl.No	Particulars	For the quarter ended			For the half year ended		For the year ended March 31, 2025
		December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	REVENUE						
	(a) Revenue from Operations	189.71	194.90	193.69	583.81	595.68	750.81
	(b) Other Income	6.21	2.67	3.44	9.58	6.80	28.69
	Total Income from operations	195.92	197.56	197.14	593.39	602.48	779.50
2	EXPENSES						
	(a) Operating expenses	128.02	133.16	122.66	392.47	385.68	461.34
	(b) Employee benefit expenses	43.31	44.45	37.79	129.66	117.76	165.72
	(c) Finance costs	2.21	2.01	2.97	6.53	8.58	10.74
	(d) Depreciation and amortization expense	7.92	6.74	8.41	21.49	25.50	33.19
	(e) Other expenses	24.33	31.76	18.71	77.88	55.37	84.31
	Total expenses	205.79	218.12	190.55	628.03	592.90	755.30
3	Profit/(Loss) Before Exceptional and extraordinary items and taxation (1-2)	(9.87)	(20.56)	6.59	(34.64)	9.58	24.20
4	Exceptional items	-	-	-	-	-	-
5	Profit / (loss) before extraordinary items and taxation (3-4)	(9.87)	(20.56)	6.59	(34.64)	9.58	24.20
6	Extraordinary items	-	-	-	-	-	-
7	Profit / (loss) before taxation (5-6)	(9.87)	(20.56)	6.59	(34.64)	9.58	24.20
8	Income tax expenses						
	(a) Current tax charge / (Credit)	-	-	-	-	-	3.78
	(b) Tax relating to earlier years charge / (Credit)	-	-	-	-	-	-
	(c) Reversal of MAT Credit	-	-	-	-	-	-
	(d) Deferred tax charge / (Credit)	(0.94)	(0.57)	-	(2.05)	(3.13)	16.91
	Total tax expenses	(0.94)	(0.57)	-	(2.05)	(3.13)	20.69
9	Profit / (loss) for the period (7 - 8)	(8.93)	(19.98)	6.59	(32.59)	12.71	3.51
10	Other Comprehensive Income						
	Item that will not be re-classified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income, net of income tax	-	-	-	-	-	23.46
11	Total Comprehensive income (9+10)	(8.93)	(19.98)	6.59	(32.59)	12.71	26.97
12	Paid up Share Capital (face value of Rs. 10/- per share)	516.47	516.47	516.47	516.47	516.47	516.47
13	Reserves Excluding Revaluation Reserves						
14	Earnings per share of Rs. 10/- each : (Not Annualized)						
	(a) Basic (Rs)	(0.17)	(0.39)	0.13	(0.63)	0.25	(0.41)
	(b) Diluted (Rs)	(0.17)	(0.39)	0.13	(0.63)	0.25	(0.41)

Notes to the financial results:

- The above financial results for the quarter and Nine months ended 31st December, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13th February, 2026.
- The financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The company is primarily engaged in internet solutions and related services. There are no other reportable segments in terms of Indian Accounting Standard 108 on 'Operating Segments'.

 Place: Hyderabad
 Date: 13.February.2026

 By order of the Board
 For CITY ONLINE SERVICES LIMITED


 S. Raghava Rao
 Chairman and Managing Director
 DIN: 01441612

 Regd. Office : 701, 7th Floor, Aditya Trade Center, Ameerpet, Hyderabad - 500 038.
www.cityonlines.com

Phone : 040-67231900, 67231912, 66416882.

CIN No. L72200AP1999PLC032114 GSTIN : (Telangana) 36AABCC2969E1ZQ

Independent Auditor's Review Report on the Standalone Unaudited Financial Results of the Company for the Quarter ended 31st December 2025, pursuant to the Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report To
The Board of Directors,
City Online Services Limited
Hyderabad

We have reviewed the accompanying statement of unaudited standalone financial results of City Online Services Limited, (the "Company") for the quarter ended 31st December 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The Company's Management is responsible for the preparation of the Statement and approved by the Company Board of Directors in their meeting held on 13th February 2026 in accordance with the Recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34). "Interim Financial Reporting" prescribed u/s 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the company's Board of Directors. Our responsibility is to express a conclusion 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.

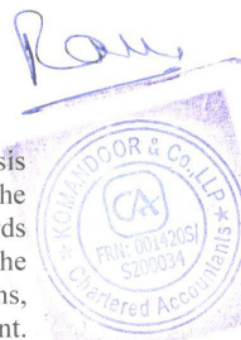
A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain an assurance that we would become aware of all significant matters that might be identified in an audit.

Qualified Conclusion

Based on the review conducted as above, except for the possible effects described in the basis for Qualification, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable Indian Accounting Standards (Ind AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement. A partnership firm converted into Komandoor & Co. LLP (A limited liability partnership with LLP Identification No. AAG-0043) with effect from 21st March, 2016
HO: I-504, Divya Shakti Complex, 7-1-58, Dharamkaran Road, Ameerpet, Hyderabad-500 016. Telangana, INDIA
Phone : +91 40-23751300 / 23741400, Cell : +91 9849011300, +91 7207057799.
E-mail : komandoorco@gmail.com info@komandoorco.com URL : www.komandoorco.com

BRANCHES: AGRA, AHMEDABAD, BANGALORE, BHOPAL, BHUBANESWAR, CHENNAI, CHANDIGARH, COIMBATORE, GHAZIABAD, GURUGRAM, GUWAHATI, KOLKATA, KOHIMA (NAGALAND), LUCKNOW, MUMBAI, NEW DELHI, NAHARLAGUN (ARUNACHAL PRADESH), PATNA, PUNE, RAIPUR, RANCHI, SHILLONG, TIRUPATI, THIRUVANANTHAPURAM, VIJAYAWADA & VISAKHAPATNAM

INDEPENDENT MEMBER- A GLOBAL ALLIANCE OF INDEPENDENT PROFESSIONAL FIRMS OF GGI




Basis for Qualification:

1. We observed that there is a difference in Revenue reported as per books of accounts and the revenue reported in GST returns filed for the quarter ended December 2025, to the tune of Rs.11.27 Lakhs. Thereby resulting in under reporting of Revenue to the GST Authorities.
2. We observed that statutory liabilities aggregating to ₹26.61 lakhs remained outstanding as at the quarter ended December 2025. Of this amount ₹1.47 lakhs pertain to Employees' Provident Fund payable and ₹25.14 lakhs relates to Tax Deducted at Source (TDS) deducted but not remitted to the Income Tax Authorities. Consequently, the Company has not filed the applicable TDS returns (Forms 24Q and 26Q) for Q3 of FY 2025-26, resulting in non-compliance with the provisions of the Income-tax Act, 1961.
3. We observed there is an Unbilled Revenue amounting to Rs. 18.00 Lakhs as on 31st December 2025, for which services were rendered but invoices were not raised till date.
4. We observed that GSTR 3B of Andhra Pradesh for the month of December 2025 has not been filed.

Other Matters

1. The Government of India has notified four Labour Codes - namely 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 - with effect from 21 November 2025, which consolidates 29 existing labour laws. The Ministry of Labour & Employment has published draft Central Rules and FAQs on these codes, but the relevant rules are yet to be notified. Based on the available information as at reporting date, no material liability is envisaged in this regard.
2. The company is in the process of reconciliation of TDS Receivables account.

For Komandoor & Co LLP
Chartered Accountants



CA P V Ram
Partner
FRN: 001420S/S200034
M No: 029565



UDIN: 26029565CKHCGJ4164
Date: 13.02.2026

Statement on Impact of Audit Qualifications (for audit report with modified opinion)
submitted along with Financial Results

₹ in Lakhs

I.

Statement on Impact of Audit Qualifications for the Quarter and Nine Months ended 31 December, 2025			
Sl. No	Particulars	Audited Figures (as reported before adjusting For qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1.	Turnover / Total income	593.39	593.39
2.	Total Expenditure	628.03	628.03
3.	Net Profit/(Loss)	-32.59	-32.59
4.	Earnings/(Loss) Per Share	-0.63	-0.63
5.	Total Assets	471.90	471.90
6.	Total Liabilities	471.90	471.90
7.	Net Worth	-40.10	-40.10
8.	Any other financial item(s) (as felt appropriate by the management)	NA	NA

II. Audit Qualifications

a. Details of Audit Qualifications:

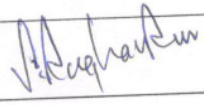

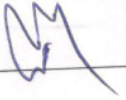
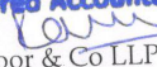
1. We observed that there is a difference in Revenue reported as per books of accounts and the revenue reported in GST returns filed for the quarter ended December 2025, to the tune of Rs.11.27 Lakhs. Thereby resulting in under reporting of Revenue to the GST Authorities.
2. We observed that statutory liabilities aggregating to ₹26.61 lakhs remained outstanding as at the quarter ended December 2025. Of this amount, ₹1.47 lakhs pertain to Employees' Provident Fund payable and ₹25.14 lakhs relates to Tax Deducted at Source (TDS) deducted but not remitted to the Income Tax Authorities. Consequently, the Company has not filed the applicable TDS returns (Forms 24Q and 26Q) for Q3 of FY 2025-26, resulting in non-compliance with the provisions of the Income-tax Act, 1961.
3. We observed there is an Unbilled Revenue amounting to Rs. 18.00 Lakhs as on 31st December 2025, for which services were rendered but invoices were not raised till date.
4. We observed that GSTR 3B of Andhra Pradesh

Ram



	for the month of December 2025 has not been filed.
b. Type of Audit Qualification:	Qualified Opinion
c. Frequency of qualification:	New and Repetitive Qualifications
d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	We have noted the Qualifications and will take necessary steps to resolve the same.
e. For Audit Qualification(s) where the impact is not quantified by the auditor:	
(i) Management's estimation on the impact of audit qualification:	(i) NA
(ii) If management is unable to estimate the impact, reasons for the same:	(ii) NA
(iii) Auditors' Comments on (i) or (ii) above:	(iii) NA

III. Signatories:

CEO/Managing Director		
CFO		
Audit Committee Chairman	KANURI SESHU BABU <small>Digitally signed by KANURI SESHU BABU Date: 2026.02.13 19:34:25 +05'30'</small>	
Statutory Auditor	For Komandoor & Co., LLP Chartered Accountants  CA P V Ram, Komandoor & Co LLP, Hyderabad P V Ram Partner M.No: 029565 FRN:0014205/S200034	
Place: Hyderabad		
Date: 13 th February, 2026		