

February 13, 2026

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001.
Scrip Code: 531525/890230

Sub: - Outcome of the Meeting of the Board of Directors of Ace Software Exports Limited (“Company”), held on Friday, February 13, 2026, pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (“SEBI LODR Regulations”).

Ref.: Board Meeting intimation dated February 10, 2026.

Daer Sir/Madam,

With reference to our letter dated February 10, 2026, and in accordance with Regulation 33 read with Regulation 30 of SEBI LODR Regulations, we would like to inform you that the Board of Directors of the Company, at their meeting held today, i.e., on Friday, February 13, 2026, has *inter alia* considered and approved the following matters: -

1. Unaudited Financial Result- Standalone and Consolidated for the quarter and nine months ended on December 31, 2025 which are enclosed along with Limited Review Report issued by the Statutory Auditors of the Company.
2. The Board has approved the execution of Share Purchase Agreement (“SPA”) between Ace Software Exports Limited (“Company”), certain shareholders of Theia Education Private Limited (“Sellers”), in terms of which, the Sellers have agreed to sell 1,56,000 (One Lakhs Fifty Six Thousand) equity shares of TEPL at a price of ₹ 345/- per equity shares to the Company, subject to the terms and conditions as set out in the SPA. This acquisition is in addition to the shares already held by the Company in TEPL. Upon completion of the aforesaid transaction, the Company will hold 100% of the paid-up equity share capital of TEPL and TEPL shall consequently become a Wholly Owned Subsidiary of the Company.

The Board of Directors of the Company has authorized Mr. Amit M. Mehta, Managing Director & CEO to sign on behalf of the Company to give effect to its obligations under the SPA.

The details as required under SEBI LODR Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 are enclosed as **Annexure A**.

The meeting of the Board of Directors of the Company commenced at 4:30 p.m. and concluded at 7:00 p.m.

The aforesaid Outcome of the Board Meeting held today shall be made available on the Company’s Website at www.acesoftex.com.

Please take the same on your records.

Thanking you,

Yours faithfully,

For, Ace Software Exports Limited

Mansi Patel
Company Secretary & Compliance Officer



ACE SOFTWARE EXPORTS LIMITED

CIN: L62011GJ1994PLC022781

609 to 619, 6th Floor, Solitaire Connect, Nr. Gallops Motors, Makarba, S.G. Highway, Ahmedabad-380051

Phone No: +91-9023038718 | Website: www.acesoftex.com | Email: investorinfo@acesoftex.com

Annexure-A

Disclosure under Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

Sr. No	Particulars	Details
1	<p>The name of the target entity, details in brief such as size, turnover etc.;</p> <p>Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief)</p>	<p>Theia Education Private Limited (“TEPL”), a company incorporated in the year 2023 under the Companies Act, 2013 with CIN U58111GJ2023PTC141443 and having its registered office at 23, Vraj Dham Bungalows, Near Shanti Asiatic School, S.P. Ring Road, Shela, Ahmedabad, Daskroi, Gujarat, India, 380058.</p> <p>The turnover (i.e., Revenue from Operation) of the TEPL for the last two financial years are as under: - Financial year 2025 – 100.66 Lakhs Financial year 2024 – 197.88 Lakhs</p> <p>TEPL is a futuristic education company that uses artificial intelligence to enhance the learning process for both students and educators. It aims to create a responsive and intuitive learning ecosystem where AI adapts in real-time to the individual needs of each learner. It offers a range of programs ranging from building foundational skills in early learners to providing advanced research tools for higher education. It helps students grasp core concepts with clarity while empowering educators with automated insights and feedback.</p>
2	<p>Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at “arm’s length”;</p>	<p>The acquisition is being undertaken from existing individual shareholders of TEPL who are not related parties of the Company.</p> <p>None of the promoter/promoter group/group companies of the Company have any interest in the said transaction.</p>
3	<p>The industry to which the entity being acquired belongs;</p>	Ed-Tech Industry
4	<p>The objects and effects of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the Company)</p>	<p>The acquisition is being undertaken with the objective of consolidating the Company's shareholding in TEPL to 100%, thereby enabling full operational and strategic control.</p>
5	<p>The brief details of any governmental or regulatory approvals required for the acquisition;</p>	NA
6	<p>The indicative time period for completion of the acquisition of shares</p>	<p>The acquisition of shares of TEPL is proposed to be completed in one or more tranches and is expected to be fully completed within a period of 6 (six) months from the date of execution of the SPA.</p>
7	<p>The nature of consideration – whether cash consideration or share swap and details of the same</p>	Cash Consideration
8	<p>The cost of acquisition or the price at which the shares are acquired;</p>	<p>Cash Consideration of ₹ 5,38,20,000/- (Rupees Five Crores Thirty-Eight Lakhs Twenty Thousand only) would be paid for acquiring 1,56,000 equity shares of TEPL at a price of Rs. 345/- per equity share.</p>



ACE SOFTWARE EXPORTS LIMITED

CIN: L62011GJ1994PLC022781

609 to 619, 6th Floor, Solitaire Connect, Nr. Gallops Motors, Makarba, S.G. Highway, Ahmedabad-380051

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9	The percentage of shareholding / control acquired and / or number of shares acquired;	The Company is acquiring 1,56,000 equity shares of TEPL in the present tranche. Post completion of the aforesaid acquisition, the Company will hold 100% of the paid-up equity share capital of TEPL, and TEPL shall become a Wholly Owned Subsidiary of the Company.
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Independent Auditor's review report on Quarterly Unaudited Standalone Financial Results of ACE SOFTWARE EXPORTS LIMITED under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**TO,
THE BOARD OF DIRECTORS,
ACE SOFTWARE EXPORTS LIMITED**

1. I have reviewed the accompanying Statement of unaudited standalone financial results of Ace Software Exports Limited (the 'Company') for the quarter and nine months ended December 31, 2025, (the 'Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
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 and in compliance with Regulation 33 of the Listing Regulations. My responsibility is to express a conclusion on the Statement based on my review.
3. I conducted my 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 (ICAI). This standard requires that I 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 Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.



4. Based on my review conducted as stated in paragraph 3 above, nothing has come to my attention that causes me 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.
5. Attention is invited to note no 6 & 7 of the Statement, regarding Tax provision and assessing the impact on the financials of the Company on applicability of newly enacted labour codes by the Central Government effective November 21, 2025.

My opinion is not modified in respect of this matter.

For J. A. Sheth & Associates,
Chartered Accountants
(FRN - 119980W)


Jingal A. Sheth
Proprietor
(Membership No. 107067)
UDIN: 26107067ZAKVCW2281



Rajkot, Dated February 13, 2026

UNAUDITED STANDALONE FINANCIALS RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025

(Amt in Lacs)

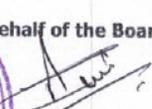
Sr. No.	Particulars	Quarter	Quarter	Quarter	Nine Months	Nine Months	Year
		Ended	Ended	Ended	Ended	Ended	Ended
		31-12-2025 (Unaudited)	31-12-2024 (Unaudited)	30-09-2025 (Unaudited)	31-12-2025 (Unaudited)	31-12-2024 (Unaudited)	31-03-2025 (Audited)
1	Income						
	Revenue from operations	412.64	298.70	362.81	1,100.98	811.67	1,155.80
	Other income	31.51	35.20	40.38	119.58	63.12	195.17
	Total Income	444.15	333.90	403.19	1,220.57	874.79	1,350.97
2	Expenses						
(a)	Cost of materials consumed						-
(b)	Purchases of stock-in-trade						-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	34.12	(20.11)	(30.52)	58.70	(72.83)	(71.55)
(d)	Employee benefit expense	165.60	84.07	165.32	490.74	209.22	341.06
(e)	Finance costs	2.93	6.19	1.87	6.42	9.76	13.61
(f)	Depreciation, depletion and amortisation expense	6.98	7.06	7.30	21.04	21.88	28.64
(g)	Other Expenses	146.26	186.68	180.75	418.07	538.32	735.96
	Total Expenses	355.89	263.89	324.71	994.98	706.35	1,047.72
3	Profit before exceptional and extraordinary items and tax (1-2)	88.27	70.01	78.47	225.59	168.44	303.25
4	Exceptional items						-
5	Total Profit before extraordinary items and tax (1-2)	88.27	70.01	78.47	225.59	168.44	303.25
6	Extraordinary items						-
7	Profit before tax (5-6)	88.27	70.01	78.47	225.59	168.44	303.25
8	Tax Expenses						
	a) Current Tax						70.12
	b) Deferred Tax						
9	Profit/(Loss) for the period from continuing operations (7-8)	88.27	70.01	78.47	225.59	168.44	233.13
10	Profit/(Loss) from discontinuing operations						-
11	Tax expenses of discontinuing operations						-
12	Profit/ (Loss) from discontinuing operations (after tax) (10-11)						-
13	Profit/(Loss) for the period (9+12)	88.27	70.01	78.47	225.59	168.44	233.13
14	Other comprehensive income net of tax	1.94	(1.45)	5.79	15.92	0.93	(8.65)
15	Total comprehensive income for the period (13+14)	90.21	68.56	84.26	241.52	169.37	224.48
16	Paid up Equity Share Capital (Face Value of Share Rs. 10 each)	1,522.79	640.00	1,276.59	1,522.79	640.00	1,269.17
17	Reserves Excluding Revaluation Reserves						6,537.44
18	Earnings per Share (EPS)						
	(a) Basic	0.69	1.09	0.61	1.75	2.63	3.12
	(b) Diluted	0.48	1.09	0.61	1.24	2.63	1.82

Notes:

- The above unaudited financial results were reviewed by the Audit Committee and thereafter the same were approved and taken on record at the meeting of the Board of Directors held on 13.02.2026
- The Statutory Auditors of the Company have performed a limited review of the above financial results.
- The financial results has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and other recognized accounting practices and policies to the extent
- Previous period figures have been regrouped / rearranged whenever necessary
- The Company's operations fall under single segment namely "Computer Software and Services Exports".
- Provision for Taxation, if any, shall be made at the year end.
- The Government of India has notified the implementation of four new Labour Codes, consolidating and rationalising 29 existing labour laws, effective November 21, 2025. The Company is in the process of evaluating the impact and continues to monitor the finalisation of Rules and clarifications, and will recognise any impact, if required, in the consequent period upon such developments.
- Pursuant to the Letter of Offer dated November 14, 2025, the Company allotted 54,71,101 partly paid-up Rights equity shares of face value Rs. 10 each (Rs. 4.50 paid-up) issued at a price of Rs. 110 per Rights equity share (including a share premium of Rs. 100 per Rights Equity share) under a Rights Issue on December 19, 2025. An amount of Rs. 49.50 per Rights equity share (including share premium of Rs. 45 per Rights equity share) was received on application. The balance amount shall be payable on one or more subsequent Call(s) as determined by our Board / Fund Raising Committee at its sole discretion, from time to time. There has been no deviation or variation in the use of proceeds from the Rights Issue from the objects stated in the Letter of Offer.

Place : Ahmedabad
 Date : 13-02-2026

For and on behalf of the Board


Amit M. Mehta
 Managing Director & CEO
 DIN: 00432898

Independent Auditor's Review Report on Quarterly Unaudited Consolidated Financial Results of ACE SOFTWARE EXPORTS LIMITED under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**TO,
THE BOARD OF DIRECTORS,
ACE SOFTWARE EXPORTS LIMITED**

1. I have reviewed the accompanying Statement of unaudited consolidated financial results of **Ace Software Exports Limited** (the 'Parent') and its subsidiaries (the Parent and its subsidiaries together referred to as the 'Group') for the quarter and nine months ended December 31, 2025 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's 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 and in compliance with Regulation 33 of the Listing Regulations. My responsibility is to express a conclusion on the Statement based on my review.
3. I conducted my 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 (ICAI). This standard requires that I 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 Parent's personnel 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 specified under section 143(10) of the Companies Act, 2013 and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

I also performed procedures in accordance with the circular issued by the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



4. The Consolidated Statement Includes the Results of following entity:

Name of Subsidiary

- Ace InfoWorld Private Limited
- Ace Infoway Private Limited
- QEMFG Private Limited (Formally known as AQE Techtools Private Limited)
- Qenomy Digital LLP
- QeCAD Studio Private Limited (Converted to a Private Limited Company w.e.f. 17th August 2025)
- QeDigital Gulf Software Services FZCO

Name of Step - Down Subsidiary

- Camerareadyart.com Inc.
- QeDigital Australia Pty. Ltd.

5. I did not review the interim financial information of one subsidiary, five wholly owned subsidiaries and two step-down subsidiaries included in the Statement, whose interim financial information reflects total assets of Rs. 8,342.11 Lakh, as at December 31, 2025, total net profit after tax (before consolidation adjustments) of Rs. 100.86 lakhs and Rs. 287.26 lakhs, and total comprehensive income (before consolidation adjustments) of Rs. 100.86 lakhs and Rs. 287.23 lakhs, for the quarter ended and nine months ended as on December 31, 2025 respectively, as considered in the Statement. This financial information has not been reviewed.

My conclusion on the Statement is not modified in respect of the above matter.



6. Based on my review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 5 above, nothing has come to my attention that causes me 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
7. Attention is invited to note no 6 & 7 of the Statement, regarding Tax provision and assessing the impact on the financials of the Company on applicability of newly enacted labour codes by the Central Government effective November 21, 2025.

My opinion is not modified in respect of this matter.

For J. A. Sheth & Associates,
Chartered Accountants
(FRN - 119980W)

J. A. Sheth

Jingal A. Sheth
Proprietor
(Membership No. 107067)
UDIN: 26107067SBKLAB2817



Rajkot, Dated February 13, 2026

UNAUDITED CONSOLIDATED FINANCIALS RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025

(Amt in Lacs)

Sr No.	Particulars	Quarter	Quarter	Quarter	Nine Months	Nine Months	Year
		Ended	Ended	Ended	Ended	Ended	Ended
		31-12-2025 (Unaudited)	31-12-2024 (Unaudited)	30-09-2025 (Unaudited)	31-12-2025 (Unaudited)	31-12-2024 (Unaudited)	31-03-2025 (Audited)
1	Income From Operations						
	Revenue From Operations	1,488.84	680.69	1,400.97	4,214.51	1,786.71	3,154.65
	Other Income	59.29	60.37	40.49	130.60	106.92	188.34
	Total Income	1,548.13	741.06	1,441.46	4,345.11	1,893.63	3,342.99
2	Expenses						
(a)	Cost of materials consumed						-
(b)	Purchases of stock-in trade						-
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(75.06)	(74.11)	63.52	80.00	(273.30)	(311.57)
(d)	Employee benefit expense	795.75	354.69	736.82	2,205.06	895.18	1,642.26
(e)	Finance Costs	27.65	17.73	24.60	70.01	39.80	58.19
(f)	Depreciation and amortisation expense	32.35	14.17	23.30	100.17	42.92	117.63
(g)	Other expenses	593.56	248.33	410.22	1,411.04	766.14	1,188.24
	Total Expenses	1,374.25	560.81	1,258.45	3,866.28	1,470.74	2,694.75
3	Profit before Exceptional and extraordinary Items and tax (1-2)	173.88	180.25	183.00	478.83	422.89	648.24
4	Exceptional Items						-
5	Profit before extraordinary Items and tax (3-	173.88	180.25	183.00	478.83	422.89	648.24
6	Extraordinary Items						-
7	Profit before tax (5-6)	173.88	180.25	183.00	478.83	422.89	648.24
8	Tax Expenses						
	a. Current Tax						93.22
	b. Deferred Tax	0.00	0.00	0.00	0.00	0.00	(4.48)
9	Profit/(Loss) for the period from continuing operations (7-8)	173.88	180.25	183.00	478.83	422.89	559.49
10	Profit/(Loss) from discontinuing operations						-
11	Tax expenses of discontinuing operations						-
12	Profit/ (Loss) from discontinuing operations (after tax) (10-11)						-
13	Profit/(Loss) for the period (9+12)	173.88	180.25	183.00	478.83	422.89	559.49
14	Other Comprehensive Income	1.94	(1.45)	5.76	15.89	0.93	22.89
15	Total Comprehensive Income for the period	175.82	178.80	188.77	494.72	423.82	582.38
	Net profit Attributed to :						
	Owners of the Company	174.07	123.84	181.94	481.05	282.01	508.59
	Non controlling interest	(0.19)	56.41	1.06	(2.22)	140.87	50.90
	Other Comprehensive income for the year						
	Owners of the Company	1.94	(1.45)	5.76	15.89	0.93	8.30
	Non controlling interest	0.00	0.00	0.00	0.00	0.00	14.59
	Total Comprehensive income for the year						
	Owners of the Company	176.01	122.39	187.71	496.94	282.94	516.89
	Non-controlling Interest	(0.19)	56.41	1.06	(2.22)	140.87	65.49
16	Paid up Equity Share Capital (Face Value of Share Rs. 10 each)	1,522.79	640.00	1,276.59	1,522.79	640.00	1,269.17
17	Reserves Excluding Revaluation Reserves						7,582.88
18	Earnings per Share (EPS)						
(a)	Basic	1.35	2.82	1.43	3.72	6.61	7.49
(b)	Diluted	0.95	2.82	1.43	2.63	6.61	4.37

Notes:

- The above unaudited financial results were reviewed by the Audit Committee and thereafter the same were approved and taken on record at the meeting of the Board of Directors held on 13.02.2026
- The Statutory Auditors of the Company have performed a limited review of the above financial results.
- The financial results has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and other recognized accounting practices and policies to the extent
- Previous period figures have been regrouped / rearranged whenever necessary
- The Company's operations fall under single segment namely "Computer Software and Services Exports".
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- Pursuant to the Letter of Offer dated November 14, 2025, the Company allotted 54,71,101 partly paid-up Rights equity share of face value Rs. 10 each (Rs. 4.50 paid-up) issued at a price of Rs. 110 per Rights equity share (including a share premium of Rs. 100 per Rights Equity share) under a Rights Issue on December 19, 2025. An amount of Rs. 49.50 per Rights equity share (including share premium of Rs. 45 per Rights equity share) was received on application. The balance amount shall be payable on one or more subsequent Call(s) as determined by our Board / Fund Raising Committee at its sole discretion, from time to time. There has been no deviation or variation in the use of proceeds from the Rights Issue from the objects stated in the Letter of Offer.

Place : Ahmedabad
Date : 13-02-2026



For and on behalf of the Board

Anil M. Mehta
Managing Director & CEO
DIN: 00432898