

**May 30, 2025**

To,  
Corporate Relationship Department,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400 051

To,  
The Listing Department,  
National Stock Exchange of India Ltd  
Exchange Plaza, Plot No/C/1, G Block  
Bandra Kurla Complex , Bandra (East),  
Mumbai – 400 001

Dear Sir/Madam,

**Sub: Annual Secretarial Compliance Report for the year ended March 31, 2025**

**Ref: Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Annual Secretarial Compliance Report of the Company issued by M/s. Rajora & Co, Practicing Company Secretaries (Proprietor: Ms. Priyanka Rajora, Practicing Company Secretary) for the financial year ended March 31, 2025.

This is for your information and records.

Thanking you,

Yours faithfully,

**For Cambridge Technology Enterprises Ltd**

**Ashish Bhattad**  
**(Company Secretary & Compliance Officer)**  
**Membership No. A34781**

**Secretarial Compliance Report of Cambridge Technology Enterprises Limited for the year ended March 31, 2025**

To,

The Board of Directors,

**Cambridge Technology Enterprises Limited**

CIN of Company: L72200TG1999PLC030997

Capital Park, 4<sup>th</sup> Floor, Unit No. 403B & 404,

Plot No. 1-98/4/1-13, 28 & 29, Survey No.72,

Image Gardens Road, Madhapur,

Hyderabad - 500 081, Telangana, India

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by CAMBRIDGE TECHNOLOGY ENTERPRISES LIMITED (hereinafter referred as 'the listed entity'), having its Registered Office at Capital Park, 4th Floor, Unit No. 403B & 404, Survey No.72, Plot No.1-98/4/1-13, 28 & 29, Image Gardens Rd, Madhapur, Hyderabad - 500081, Telangana, India. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide our observations thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that the listed entity has, during the review period covering the financial year ended on March 31, 2025 complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter:

I, Priyanka Rajora, (proprietor of M/s. Rajora & Co) have examined:

(a) all the documents and records made available to me and explanation provided by **CAMBRIDGE TECHNOLOGY ENTERPRISES LIMITED** ("the listed entity"),

(b) the filings/ submissions made by the listed entity to the stock exchanges,

(c) website of the listed entity,

(d) any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended March 31, 2025 ("Review Period") in respect of compliance with the provisions of:

(a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and

  
**PRIYANKA RAJORA**  
Company Secretary In Practice  
C.P. 22886  
Mem: 38168

- (b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include: -

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(not applicable during review period)**
- (e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2021;
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(not applicable during review period)**
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) Securities and Exchange Board of India (Depositories & Participants) Regulations, 2018;

and circulars/guidelines issued thereunder;

and based on the above examination and explanations provided to me, I hereby report that, during the Review Period:

- I. (a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below: -

Sr. No	Compliance Requirement (Regulations/ circulars / guidelines including specific clause)	Regulation / Circular No.	Deviations	Action taken by	Type of Action	Details of Violation	Fine amount	Observations / Remarks of the Practicing Company Secretary	Management Response	Remarks
1	SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015	NA	NA	Stock Exchange - NSE	Advisory	The company received an advisory letter from NSE on the observations reported by Secretarial Auditor in Secretarial	Nil	It is an Advisory letter and there are no observations for the same.	The Company is taking necessary steps to ensure adherence to the requirements of the applicable provisions/regul	Nil



						Compliance Report for financial year ended March 2024, advising the company to be careful in future to avoid recurrence of such lapses and ensure adherence to the requirements of the applicable provisions/regulations as per SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015. It was further informed by them that any repetition of the same violation in future will be viewed seriously and appropriate action will be initiated.			ations as per SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015, and to avoid recurrence of such lapses. There is no impact on financial, or operational or other activities of the Company	
2	SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015	Regulation 23	Related Party Disclosure mismatch	Stock Exchange - NSE	Others	As per the RPT disclosure in the annual report for FY 2023-24, it was noted that the company has shown an increase in outstanding balance of M/s FA Software Services Private Limited for Advance for expenses from Rs 6.13 crore as on 31-03-2023 to Rs 10.59 crore as on 31-03-2024. However, no transactions were disclosed in the RPT disclosure for half years' filed by the Company.  The Company was requested to refile the correct disclosure on the NEAPS portal on the same path of RPT disclosure	Nil	The Company refiled the correct revised RPT disclosure(s) on NEAPS portal for the period ended September 30, 2023 & March 31, 2024.	The company apologize for the submission of incorrect file and for the inconvenience caused.  The Annual Report for FY 2023-24 represents amount inclusive of both the loan component and the interest charged thereon. However, in the RPT disclosures submitted for the half-yearly filings, these components were disclosed separately under their respective heads. This difference is due to the	Nil

						filing and confirm the same to us.				presentation format i.e., interest component is being shown separately.	
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(b) The listed entity has taken the following actions to comply with the observations made in previous reports: March 31, 2024:

S. No	Observations / Remarks of the Practicing Company Secretary in the previous reports	Observations made in the secretarial compliance report for the year ended ....(the years are to be mentioned)	Compliance Requirement(Regulations /circulars/ guidelines including specific clause)	Details of violation /deviations and actions taken / penalty imposed, if any, on the listed entity	Remedial action s, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
The details are enclosed with this report as Annexure - A						

(c). I hereby report that, during the review period the compliance status of the listed entity with the following requirements:

Sr. No	Particulars	Compliance Status (Yes/No/NA)	Observations/Remarks by PCS
1	<u>Secretarial Standards:</u>  The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI).	Yes	-
2	<u>Adoption and timely updation of the Policies:</u> <ul style="list-style-type: none"> <li>All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities.</li> <li>All the policies are in conformity with SEBI Regulations and has been reviewed &amp; timely updated as per the regulations/ circulars/ guidelines issued by SEBI</li> </ul>	Yes	-
3	<u>Maintenance and disclosures on Website:</u> <ul style="list-style-type: none"> <li>The Listed entity is maintaining a functional website</li> <li>Timely dissemination of the documents/ information under a separate section on the website</li> <li>Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re- directs to</li> </ul>	Yes	-

*Priyanka*

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Begumpet, Hyderabad, Telangana-500016, India.  
E-mail: priyanka@rajoraandco.com | Ph: +91 8712827961

	the relevant document(s)/section of the website		
4	<u>Disqualification of Director:</u>  None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013	Yes	-
5	<u>Details related to Subsidiaries of listed entities have been examined w.r.t.:</u> (a) Identification of material subsidiary companies (b) Requirements with respect to disclosure of material as well as other subsidiaries	Yes	-
6	<u>Preservation of Documents:</u> The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under the LODR Regulations.	Yes	-
7	<u>Performance Evaluation:</u> The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.	Yes	-
8	<u>Related Party Transactions:</u>  (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or (b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit committee	Yes	-
9	<u>Disclosure of events or information:</u>  The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	-
10	<u>Prohibition of Insider Trading:</u>	Yes	-



	The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.		
11	<p><u>Actions taken by SEBI or Stock Exchange(s), if any:</u></p> <p><del>No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder.</del></p> <p>(or)</p> <p>The actions taken against the listed entity/ its promoters/ directors/Subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.</p>	Yes	<p>1. The company received an advisory letter from NSE on the observations reported by Secretarial Auditor in Secretarial Compliance Report for financial year ended March 2024, advising the company to be careful in future to avoid recurrence of such lapses and ensure adherence to the requirements of the applicable provisions/regulations as per SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015. It was further informed by them that any repetition of the same violation in future will be viewed seriously and appropriate action will be initiated.</p> <p>2. The Company received email from NSE regarding Related Party Disclosure mismatch. Please refer point I(a) above for details.</p>
12	<p><u>Resignation of statutory auditors from the listed entity or its material subsidiaries:</u></p> <p>In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.</p>	NA	No such event during the review period
13	<p><u>No Additional Non-compliances observed:</u></p> <p>No additional non-compliance observed for any of the SEBI regulation/circular/guidance note etc. except as reported above</p>	Yes	-

*\*Observations/Remarks by PCS are mandatory if the Compliance status is provided as 'No' or 'NA'*

#### Assumptions & Limitation of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.

*Priyanka*

4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

Place: Hyderabad

Date: 29<sup>th</sup> May 2025

For Rajora & Co



**PRIYANKA RAJORA**  
Company Secretary In Practice  
C.P. 22886  
Mem: 38168

Priyanka Rajora

Practicing Company Secretary


ACS No.: 38168 C P No.: 22886

UDIN: A038168G000486033

Firm Unique code: S2020TL722100



Annexure A						
The listed entity has taken the following actions to comply with the observations made in previous reports:						
S. No	Observations / Remarks of the Practicing Company Secretary in the previous reports	Observations made in the secretarial compliance report for the year ended ..... (the years are to be mentioned)	Compliance Requirement (Regulations / circulars/ guidelines including specific clause)	Details of violation / deviations and actions taken / penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
1	The Company has inadvertently missed uploading of Cash Flow Statement and Statement of Assets and Liabilities {Consolidated and Standalone} for the period ended September 30, 2023 in pdf format.	31-Mar-24	Regulation 33(3)(f&g) of SEBI (Listing Obligations & Disclosure Requirements), 2015 - The listed entity shall submit as part of its standalone or consolidated financial results for the half year, by way of a note, a statement of assets and liabilities as at the end of the half-year and statement of cash flows for the half-year.	The Company has inadvertently missed uploading of Cash Flow Statement and Statement of Assets and Liabilities (Consolidated and Standalone) for the period ended September 30, 2023 in pdf format. Total fine amount: Rupees 3,18,600 (Rupees 70,800 by BSE and Rupees 2,47,800 by NSE)	The lapse was rectified with correct submission and the Company paid the fine. The Company emphasized that going forward prescribed timelines & compliances along with required documents shall be strictly adhered to.	Nil
2	The discrepancies has been marked by exchange and company has replied to the same.	31-Mar-24	Regulation 30 of the SEBI (Listing Obligations and Disclosure Regulations), 2015 read with SEBI Circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 - Submission of Summary of the proceedings of AGM along with conclusion time of the meeting.	Summary of the proceedings of 24th Annual General Meeting was submitted with incomplete details. The Company has received an email from BSE that the company has not provided conclusion time in the proceedings of general meeting submitted to the exchange and directed Company to submit a revised corporate announcement mentioning the conclusion time of the general meeting.	The submission of proceedings of AGM on September 27, 2023 was in line with the stated provisions. However, the Company has submitted the revised corporate announcement mentioning the conclusion time of the general meeting. The Company has emphasized that going forward the conclusion time of the general meeting shall be mentioned in the outcome.	Nil
3	The discrepancies has been marked by exchange and company has replied to the same.	31-Mar-24	Regulation 30 of the SEBI (Listing Obligations and Disclosure Regulations), 2015 read with SEBI Circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 - Required details to be mentioned in announcement regarding Change in Directors & KMP along with submission of Resignation Letter	Announcement regarding resignation of Mr. C S Leeladhar as Chief Financial Officer & Executive Director of the Company was submitted with incomplete details and also resignation letter was not submitted along with the announcement. It was brought to the notice of the Company by BSE vide their email that the required details under SEBI Circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 was not mentioned in above referred Announcement	The lapse was rectified with correct submission. The Company emphasized that going forward, disclosures under Regulation 30 shall be submitted with complete details.	Nil

  
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4	The Company discovered that the required details under SEBI Circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 is not mentioned in the Announcement and the same brought to the notice of exchange by filing fresh announcement.	31-Mar-24	Regulation 30 of the SEBI (Listing Obligations and Disclosure Regulations), 2015 read with SEBI Circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 - Required details to be mentioned in announcement regarding Change in KMP i.e., Appointment of CFO	Announcement regarding appointment of Mr. Purnayya Puppala as Chief Financial Officer of the Company was submitted with incomplete details. The Company suo-moto discovered that the required details under SEBI Circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 was not mentioned in announcement	The lapse was rectified with correct submission. The Company emphasized that going forward, disclosures under Regulation 30 shall be submitted with complete details.	Nil
5	The Company discovered that the required details under SEBI Circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 is not mentioned in the Announcement and the same brought to the notice of exchange by filing fresh announcement.	31-Mar-24	Regulation 30 of the SEBI (Listing Obligations and Disclosure Regulations), 2015 read with SEBI Circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 - Required details to be mentioned in announcement regarding Change in KMP i.e., Appointment of Company Secretary and Compliance Officer of the Company	Announcement regarding appointment of Mr. GVS Ravi Kumar as Company Secretary and Compliance Officer of the Company was submitted with incomplete details. The Company suo-moto also discovered that the required details under SEBI Circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 was not mentioned in announcement	The lapse was rectified with correct submission. The Company emphasized that going forward, disclosures under Regulation 30 shall be submitted with complete details.	Nil
6	The Company discovered that the required announcement was not made and the same brought to the notice of exchange by announcement along with explanation for delay.	31-Mar-24	Regulation 30 of the SEBI (Listing Obligations and Disclosure Regulations), 2015 read with SEBI Circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 - Required details to be mentioned regarding Acquisition	Delay in intimation to stock exchanges pertaining to the incorporation of Wholly Owned Step-Down Subsidiary. The Company has identified an oversight regarding the required announcement and details, as per SEBI Circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, pertaining to the incorporation of Wholly Owned Step-Down Subsidiary. Regrettably, the necessary submission to the Stock Exchanges was not made promptly.	The management acknowledged this lapse and promptly rectified it with submission of announcement in this regard. Furthermore, they clarified that this information does not pertain to any price-sensitive matter as no investment was made by Cambridge Technology, Inc., Wholly Owned Subsidiary.	Nil

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7	The discrepancies has been marked by exchange and company has replied to the same by providing its clarification.	31-Mar-24	Regulation 30 of the SEBI (Listing Obligations and Disclosure Regulations), 2015 read with SEBI Circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 - Delay in intimation of Change in Director i.e., Cessation of Office of Director	Delay in intimation to stock exchanges pertaining to Vacation of Office of Director i.e., the same was not disclosed to the Exchange within the prescribed timeline. It was brought to the notice of the Company by BSE vide their email that change in Director is not disclosed to the Exchange within the prescribed timeline and directed Company to submit a fresh announcement in this regard.	The disclosure under Regulation 30 SEBI (Listing Obligations and Disclosure Regulations), 2015 was made upon receipt of approval of the Board of Directors on January 19, 2024 and management is of the opinion that announcement is made in compliance of the required regulation with the prior approval of the board as stated above.	Nil
8	Clarification was sought by Exchange and the required explanation was submitted	31-Mar-24	Submission of Corporate Governance Report under Regulation 27 of SEBI (Listing Obligations and Disclosure Regulations), 2015	In Corporate Governance Report, the Name of SRIDHAR changed from SRIDHAR LALPER for the quarter ended December 31, 2023, to SRIDHAR LALPET in quarter ended March 31, 2024. Clarification required by Exchange on the said observation.	It was an unintentional typographical error. Clarification required by Exchange on the said observation and the required explanation was submitted. The company emphasized that typographical errors will be avoided in future filings	Nil

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