

Date: November 14, 2025

To
The Manager,
Department of Corporate Services
BSE Limited
25th Floor, P J Towers, Dalal Street,
Mumbai-400001, Maharashtra, India
BSE Scrip Code: 532801

To
National Stock Exchange of India
Limited
Exchange Plaza, C-1, Block-G, Bandra
Kurla Complex, Bandra East, Mumbai –
400051, Maharashtra, India
NSE Symbol: CTE

Dear Sir/Ma'am,

Sub: Intimation under Regulation 30 & 33 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

Ref: SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155/2024 dated November 11 2024

In continuation of our prior intimation dated November 07 2025 and pursuant to Regulation 30 & 33 read with Part A of Schedule III of the SEBI Listing Regulations, we hereby inform you that the Board of Directors of Cambridge technology Enterprises Limited ("the Company") at its meeting held today i.e., Friday, November 14 2025, has inter-alia, considered and approved the following:

1. Un-Audited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30 2025:

Pursuant to Regulation 33 of SEBI Listing Regulations, the Board of Directors of the Company has considered and approved the Un-Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended September 30 2025 and took note of the Limited Review Report submitted by the Statutory Auditors of the Company, for the quarter ended September 30, 2025.

Pursuant to Regulation 33 of SEBI Listing Regulations, we hereby enclose the following:

- a) Statement showing the Un-Audited Financial Results (Standalone and Consolidated) along with Statement of Assets and Liabilities and Cash Flow Statement for the quarter and half year ended September 30 2025;
- b) Limited Review Report on the Un-Audited Financial Results (Standalone and Consolidated) for the quarter ended September 30 2025 issued by M/s. B R A N D & Associates LLP., Chartered Accountants, Statutory Auditors of the Company

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Bengaluru

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2. Appointment of Key Managerial Personnel:

Pursuant to Regulation 30 of SEBI Listing Regulations, the Board of Directors of the Company has considered and approved the appointment of the following Key Managerial Personnel's (KMPs):

- a) Mr. Dharani Swaroop Raghurama, Whole Time Director as Chief Financial Officer (CFO) of the Company with effect from November 14 2025.
- b) Mr. Sreenivasa Sastry Tumuluru as Manager of the Company for a period of 5 years with effect from November 14 2025.

The requisite details as prescribed under the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III, Part A, Sub-para 7 and the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155/2024 dated November 11 2024 are enclosed as **Annexure – I** and **Annexure – II** respectively.

3. Re-Grant of Options under Existing ESOP Schemes:

Pursuant to Regulation 30 of SEBI Listing Regulations, we wish to inform you that the Nomination and Remuneration Committee/Compensation Committee (as per the ESOP Scheme 2011 and 2015) of the Company, at its meeting held today, i.e. November 14 2025, has approved the re-grant of stock options (equity shares) to eligible employees under the Company's existing Employees Stock Option Schemes 2011 and 2015.

The options so granted shall be backed by shares already lying with the Cambridge Technology Enterprises Limited Employees Welfare Trust ("ESOP Trust"), which was created pursuant to the aforesaid schemes and presently holds unexercised shares earlier issued to it.

Accordingly, no fresh issue or allotment of shares by the Company is being made. The shares already held by the ESOP Trust shall, upon exercise of options by eligible employees, be transferred by the Trust in accordance with the respective ESOP Scheme terms.

The re-grant has no impact on the paid-up share capital of the Company. The shares held by the ESOP Trust shall continue to rank pari passu with the existing equity shares of the Company in all respects.

The relevant disclosures as prescribed under the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III, Part A, and the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155/2024 dated November 11 2024 are enclosed as **Annexure - III**.

4. Ratification of Borrowings

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held on today, i.e. November 14 2025 has considered and approved the ratification of borrowings undertaken by the

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Company during the quarter ended September 30, 2025, which were made in the ordinary course of business and within the limits approved by the shareholders under Section 180(1)(c) of the Companies Act, 2013.

The details of the borrowings ratified are as follows:

Lender	Amount	Date of Borrowing	Interest Rate	Tenure	Security
Karur Vysya Bank Term Loan	150000000	22.08.2025	9.75%	15 years	Loan against property at Capital Park, 4th 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.
Karur Vysya Bank Drop down OD Facility	44000000	22.08.2025	9.75%	15 years	
Karur Vysya Bank	5000000	22.08.2025	13%	3 years	NIL
Connect One Finserve India Pvt Ltd.	10000000	14.08.2025	28%	3 years	NIL

These borrowings were utilized by the Company to make repayment of the Foreign Currency Term Loan of HDFC Bank Limited which was already intimated to stock exchange through our submission dated October 09, 2025.

The meeting of the Board of Directors commenced at 03.00 PM and concluded at 05.30 PM

Kindly take the same on record and acknowledge the receipt.

Thanking you.

Yours faithfully,

For Cambridge Technology Enterprises Limited

Dharani Raghurama Swaroop
Whole Time Director
(DIN 00453250)

Encl: As above

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Sl. No.	Particulars	Description
1.	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise	Appointment of Mr. Dharani Swaroop Raghurama (DIN: 00453250) as Chief Financial officer (CFO) of the Company, with effect from November 14 2025.
2.	Date of appointment/re-appointment/cessation (as applicable) ——— & term of appointment/reappointment	Date of appointment – November 14 2025. Term of appointment - Appointed as Chief Financial Officer (CFO)
3.	Brief profile (in case of appointment)	Mr. Dharani Swaroop Raghurama is a senior board member with a vast knowledge of running businesses and setting them on a growth trajectory. With a strong foundation in banking, finance and accounts, Mr. Swaroop exercises strategic control over the company's accounts department, ensuring financial discipline and regulatory adherence. He has been member of the Audit committee and playing pivotal role in the operations of the Company. He heads the overall operations in Asia Pacific and is responsible for the corporate governance and statutory compliances-related aspects of CT. Prior to his association with CT, Swaroop co-founded a successful IT systems integration company comprising of more than 150 personnel. He has more than 35 years of experience in the field of IT Services and Corporate Strategic Planning. Swaroop holds an Electrical Engineering degree from Jawaharlal Nehru Technological University, India.
4.	Disclosure of relationships between Directors (in case of appointment of a Director)	Not Applicable
5.	Compliance with NSE circular nos. LIST/COMP/14/2018-19 and NSE/CML/2018/02, both dated June 20, 2018	In accordance with circular nos. LIST/COMP/14/2018-19 and NSE/CML/2018/02, both dated June 20, 2018, issued by BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE"), respectively, Mr. Dharani Swaroop Raghurama is not debarred from holding the office of Chief Financial Officer of the company, by virtue of any SEBI order or any other such authority

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Sl. No.	Particulars	Description
1.	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise	Appointment of Mr. Sreenivasa Sastry Tumuluru (DIN: 09347645) as Manager of the Company for a period of 5 years with effect from November 14 2025.
2.	Date of appointment/re-appointment/cessation (as applicable) —& term of appointment/reappointment	Date of appointment – November 14 2025. Term of appointment - Appointed as Manager of the Company for a period of 5 years with effect from November 14 2025.
3.	Brief profile (in case of appointment)	Mr. Sastry holds Master of Business Administration (MBA) degree and possess over 30 years of rich experience in Finance and Accounts. His expertise spans across financial management, accounting, taxation, audit, and statutory compliance. He have been instrumental in establishing strong financial controls and contributing to strategic decision making to support the organization's growth and governance objectives. He is working as General Manager Finance & Accounts of the Company.
4.	Disclosure of relationships between Directors (in case of appointment of a Director)	Not Applicable
5.	Compliance with NSE circular nos. LIST/COMP/14/2018-19 and NSE/CML/2018/02, both dated June 20, 2018	In accordance with circular nos. LIST/COMP/14/2018-19 and NSE/CML/2018/02, both dated June 20, 2018, issued by BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE"), respectively, Mr. Sreenivasa Sastry Tumuluru is not debarred from holding the office of Manager of the company, by virtue of any SEBI order or any other such authority

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Annexure-III

In terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III, Part A, and the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155/2024 dated November 11 2024, we hereby submit the requisite information as below:

Sl. No.	Particulars	Description			
1.	Type of securities proposed to be issued	Equity shares of face value of Rs. 10/- each ranking <i>pari passu</i> with the existing equity shares.			
2.	Type of issuance (further public offering, rights issue, depository receipts (ADR/GDR), qualified institutions placement, preferential allotment etc.)	Reissue of equity shares held by the existing ESOP Trust under the Company's Employee Stock Option Schemes, 2011 and 2015. The shares shall be transferred to eligible employees upon exercise of options.			
3.	Whether this affects the paid-up share capital	No. The shares are being reissued from the existing pool held by the ESOP Trust; hence, there is no change in the paid-up share capital of the Company.			
4.	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)	Particulars	No. of equity Shares	Issue/exercise Price	Total Amount (In Rs.)
		ESOPs	3,00,000	Rs. 40.50	12150000
		Total	3,00,000		12150000

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Independent Auditors Review Report on Consolidated unaudited financial results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

Review report to
The Board of Directors
Cambridge Technology Enterprises Limited

1. We have reviewed the accompanying statement of Consolidated unaudited financial results of Cambridge Technology Enterprises Limited ("the company") and its subsidiaries (the company and its subsidiaries together referred to as "the Group") for the quarter and half year ended 30th September 2025 ("the statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements), Regulations, 2015 as amended.
2. This statement is the responsibility of the Parent's Management and has been approved by the Company'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 and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended to the extent applicable.

4. The Statement includes the results of following subsidiaries:

Cambridge Technology Inc., USA
Cambridge Innovation Capital LLC, USA
Cambridge Technology Investments Pte Ltd, Singapore
Cambridge Biz Serve Inc, Philippines
CBIZ Information Technology LLC, Dubai
FA Software Services Private Limited
CTE Technology Solutions Private Limited (formerly known as CTE Web Apps Private Limited)
CT Asia SDN. BHD. (formerly known as CT Software Solutions SDN BHD, Malaysia)
R.P. Web Apps Private Limited
Cambridge Technology Financial Services Inc
Appshark Software Inc
N2T1 AI Solutions Private Limited



5. Based on our review conducted and procedures performed as stated in the paragraph 3 above, and based on the consideration of the financial results of the subsidiaries referred to in paragraph 6 below nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. **Emphasis of Matter**
The Group has non-current investments which are valued at cost less impairment. The Group is of the opinion that these investments carry the value as stated in the consolidated financial results. (Refer Note 5 of the consolidated financial results). We have relied on the same and our opinion is not modified in the respect of this matter.
7. **Other matter**
The consolidated unaudited financial results include the interim financial results of the subsidiary Appshark Software Inc which has been reviewed by their auditors, whose interim financial results reflect total income of Rs. 469.72 lakhs, Net loss Rs. 120.06 lakhs and total comprehensive loss of Rs. 120.06 lakhs for the quarter ended 30th September 2025, total income of Rs. 1277.12 lakhs, Net profit after tax Rs. 28.65 lakhs, total comprehensive income of Rs. 28.65 lakhs and total assets Rs. 6374.46 lakhs for the half year ended 30th September 2025 as considered in unaudited financial results. Our conclusion on the Statement is not modified in respect of the above matter.

For **B R A N D & Associates LLP**
Chartered Accountants
FRN: 012344S/S200101



Kumaraswamy Reddy A
Partner
Membership no: 220366

Date: 14th November 2025
Place: Hyderabad

UDIN: **25220366 BMIDCI 7917**

CAMBRIDGE TECHNOLOGY ENTERPRISES LIMITED

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CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30 SEPTEMBER 2025

SL. NO	Particulars	Quarter Ended			Half year ended		(Rupees in lakhs)
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	4410.89	5026.16	4305.30	9437.05	9680.80	19892.11
II	Other income	104.57	292.43	(58.80)	397.00	220.98	524.59
III	Total Income (I+II)	4515.46	5318.59	4246.50	9834.05	9901.78	20416.70
IV	Expenses						
	a. Cost of Services	794.20	789.03	985.04	1583.23	1748.71	2778.16
	b. Purchase of software licenses	105.13	353.34	257.54	458.47	660.67	1201.05
	c. Employee benefits expense	3013.33	3100.39	4254.57	6113.72	8254.02	14597.25
	d. Finance costs	284.75	151.98	155.53	436.73	555.15	936.46
	e. Depreciation and amortisation expense	319.73	339.62	269.10	659.35	529.71	1511.49
	f. Other expenses	502.20	479.14	1159.43	981.34	1842.38	3997.61
	Total expenses	5019.34	5213.50	7081.21	10232.84	13590.64	25022.02
V	Profit/(Loss) before tax (III-IV)	-503.88	105.09	-2,834.71	(398.79)	(3688.86)	(4605.32)
VI	Tax expense						
	(1) Current tax	22.00	36.65	107.47	58.65	150.97	219.28
	(2) Income tax for earlier years				0.00		(2.55)
	(3) Deferred tax	(4.70)	8.97	(46.44)	4.27	(100.10)	(15.84)
VII	Profit/(Loss) after tax including non control Interest (V-VI)	(521.18)	59.47	(2895.75)	(461.71)	(3739.74)	(4806.21)
	Profit Attributable to Controlling Interest	(521.18)	59.47	(2895.75)	(461.71)	(3739.74)	(4806.21)
	Profit Attributable to Non-controlling Interest		-		-	-	-
VIII	Other comprehensive income						
	A(i) Items that will not be reclassified to profit or loss (net of tax)						
	Remeasurement of defined benefit plans	12.60	52.20	(2.05)	64.80	(29.59)	57.98
	Fair value changes in investments		-	-	-	-	-
	ii) Income tax relating to items that will not be reclassified to profit or loss	(10.14)	(7.89)	0.57	(18.03)	8.23	(16.13)
	B(i) Items that will be reclassified to profit or loss						
	Exchange difference in translating the financial statements of foreign operations	367.71	31.40	176.37	399.11	87.53	313.81
	(ii) Income tax relating to items that will be reclassified to profit or loss						
IX	Total comprehensive income for the period (VII+VIII)	(151.01)	135.18	(2720.86)	(15.83)	(3673.57)	(4450.55)
	Net Profit for the year attributable to:						
	Owners of the parent	(521.18)	59.47	(2895.75)	(461.71)	(3739.74)	(4806.21)
	Non-Controlling Interests		-		-	-	-
	Other Comprehensive Income attributable to:						
	Owners of the parent	370.17	75.71	174.89	445.88	66.17	355.66
	Non-Controlling Interests		-		-	-	-
	Total Comprehensive Income attributable to:						
	Owners of the parent	(151.01)	135.18	(2720.86)	(15.83)	(3673.57)	(4450.55)
	Non-Controlling Interests		-		-	-	-
X	Paid up equity share capital (FV of Rs 10 each)	1963.10	1963.10	1963.10	1963.10	1963.10	1963.10
XI	Earnings per share (EPS) (Not annualised) in Rs.						
	(a) Basic	(2.65)	0.30	(14.75)	(2.35)	(19.05)	(24.48)
	(b) Diluted	(2.65)	0.30	(14.75)	(2.35)	(19.05)	(24.48)

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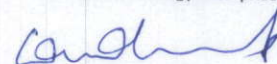
Email id: cte_secretarial@ctempl.com; Website: www.ctempl.com

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30 SEPTEMBER 2025*(Rupees in lakhs)***Notes:**

1. The above audited consolidated results for the quarter ended 30 September 2025 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on November 14, 2025. The said results have been audited by the Statutory Auditors and they have issued an unmodified audit report on the same.
2. The financial results of the Company have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with the relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.
3. Figures for the last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date unaudited figures upto the third quarter of the respective financial year.
4. The above results include results of Cambridge Technology Inc., USA, Cambridge Technology Investments Pte. Ltd., Singapore, CTE Technology Solutions Private Limited (formerly known as CTE Web Apps Private Limited), India, R.P. Web Apps Private Limited, India, FA Software Services Private Limited, India and Appshark Software Inc, USA, N2T1 AI Solutions Private Limited, India, Wholly Owned Subsidiaries; Cambridge Biz Serve Inc., Philippines, CT Asia SDN BHD, Malaysia, CBIZ Information Technology LLC, USA and Cambridge Innovation Capital LLC, USA and Cambridge Technology Financial Services, Inc. Wholly Owned Step Down Subsidiaries
5. The financial results are also available for perusal at Group's website viz., www.ctempl.com and websites of BSE (www.bseindia.com) and NSE (www.nseindia.com).
6. The Group has non-current investments which are valued at cost less impairment. The Group is of the opinion that these investments carry the value as stated in the consolidated financial results.
7. The Group has one reportable segment as per the requirements of Ind AS 108 "Operating Segments".
8. The Consolidated financial results are prepared based on Ind AS 110 "Consolidated Financial Statements".
9. Comparative figures have been regrouped/reclassified to confirm to the current period's/year's presentation.
10. Additional information on standalone financial results as on September 30, 2025 is as follows:

Particulars	Quarter Ended			Half year ended		Year ended
	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	
Income from operations	1551.23	1542.77	1731.96	3094.01	3520.21	6642.95
Profit/(loss) before tax	(10.48)	224.74	197.64	214.28	482.87	484.94
Profit/(loss) after tax	(27.08)	179.44	144.37	152.38	349.50	254.34
Total comprehensive income for the period	(24.64)	223.75	142.89	199.15	328.14	256.30

For Cambridge Technology Enterprises Limited



Dharani Raghurama Swaroop

Whole - Time Director

(DIN: 00453250)

Date: 14 November 2025

Place: Hyderabad

CAMBRIDGE TECHNOLOGY ENTERPRISES LIMITED
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

Particulars	(Rupees in Lakhs)	
	As at 30-Sep-25 Unaudited	As at 31-Mar-25 Audited
I. ASSETS		
Non-current Assets		
(a) Property, plant and equipment and intangible assets	4,965.31	5,417.06
(b) Right-of-use assets	762.66	-
(c) Capital Work in progress	-	-
(d) Intangible Assets under development	235.48	235.48
(e) Financial assets		
(i) Investments	1,735.96	1,673.23
(ii) Other financial assets	74.61	74.34
(f) Deferred tax assets	256.43	278.35
(g) Other non-current assets	184.85	302.92
Current Assets		
(a) Financial assets		
(i) Trade receivables	5,324.02	4,981.41
(ii) Cash and cash equivalents	463.80	235.76
(iii) Bank balances other than (ii) above	37.42	1,818.14
(iv) Other financial assets	779.55	960.04
(b) Other current assets	3,226.62	3,627.13
Total Assets	18,046.72	19,603.86
II. EQUITY & LIABILITIES		
Equity		
(a) Equity share capital	1,963.10	1,963.10
(b) Other equity	4,815.71	4,831.55
Non-controlling Interest	-	-
Liabilities		
Non-current Liabilities		
(a) Financial liabilities		
(i) Borrowings	4,804.73	4,928.24
(ii) Lease liabilities	563.31	-
(b) Provisions	685.68	747.31
(c) Other non-current liabilities	-	-
Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	2,391.08	3,695.92
(ii) Lease liabilities	216.43	-
(iii) Trade payables		
a) total outstanding dues of micro enterprises and small enterprises	26.35	36.64
b) total outstanding dues of creditors other than micro enterprises and small enterprises	540.49	552.71
(iv) Other financial liabilities	937.54	1,211.25
(b) Other current liabilities	937.81	1,388.85
(c) Provisions	122.11	98.34
(d) Current tax liabilities (net)	42.38	149.95
Total Equity and Liabilities	18,046.72	19,603.86

For Cambridge Technology Enterprises Limited



Dharani Raghurama Swaroop
Whole - Time Director
(DIN: 00453250)

Date: 14 November 2025
Place: Hyderabad

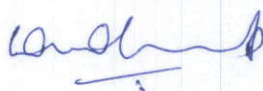
CAMBRIDGE TECHNOLOGY ENTERPRISES LIMITED
CONSOLIDATED STATEMENT OF CASH FLOW

PARTICULARS	(Rupees in lakhs)	
	As at 30-Sep-25	As at 31-Mar-25
Cash flows from operating activities	Unaudited	Audited
Profit before tax		(4,605.31)
Adjustments for:	(398.80)	
Depreciation and amortisation expense		1,511.49
(Gain)/Loss on disposal of property, plant and equipment	659.35	
Interest income	-	27.28
Liabilities no longer required written back	-	(2.39)
Interest income on financial assets carried at amortized cost	(113.51)	(84.88)
Excess of provision written back	(61.62)	(349.03)
Adjustments on consolidation	(221.87)	(64.21)
Interest income	-	-
Provision for doubtful debts		
Bad Debts written off	150.74	934.36
Assets written off	4.27	5.37
Impairment of Software	25.94	393.67
Finance costs	-	174.27
Interest on Rent Deposit	393.32	893.17
Impairment loss on Investments	-	-
Net exchange difference	-	170.43
Unwinding of interest costs	273.44	294.72
Reversal of termination of leases	38.50	36.83
Operating cash flow before working capital changes	-	(23.97)
Changes in operating assets and liabilities	749.76	(688.20)
(Increase) / Decrease in Trade receivables		
(Increase) / Decrease in other financial assets other than trade receivables	(489.07)	17.42
(Increase) / Decrease in other assets	1,996.62	5,571.33
Increase / (Decrease) in Trade payables	518.58	103.18
Increase / (Decrease) in other financial liabilities	(22.52)	76.03
Increase / (Decrease) in provisions	(160.20)	691.43
Increase / (Decrease) in other liabilities	(37.86)	41.59
Cash generated from operations	(395.40)	(598.68)
Income taxes paid (net)	2,159.92	5,214.11
Net cash generated from operating activities	-	-
	2,159.92	5,214.11
Cash flows from investing activities		
Purchase of property, plant and equipment (tangible and intangible assets), capital work-in-progress and capital advances	(1.99)	(3,354.95)
Interest received	-	-
Proceeds from sale of property, plant and equipment	-	6.13
Proceeds from sale of investments	-	-
Net cash used in investing activities	(1.99)	(3,348.82)
Cash flows from financing activities		
Proceeds from borrowings (net)	(1,428.35)	(3,115.58)
Payment of lease liabilities		
Interest paid	(108.22)	(148.06)
Net cash flow from/(used in) financing activities	(393.32)	(893.17)
	(1,929.88)	(4,156.81)
Net Increase/(Decrease) in cash and cash equivalents		
Cash and cash equivalents at the beginning of the year	228.04	(2,291.52)
Cash and cash equivalents at the end of the year	235.76	2,527.28
	463.80	235.76

Cash flow statement has been prepared under the indirect method as set out in Ind AS - 7 specified under Section 133 of the Companies Act, 2013

For Cambridge Technology Enterprises Limited

Date: 14 November 2025
Place: Hyderabad


Dharani Raghurama Swaroop
Whole - Time Director
(DIN: 00453250)

Independent Auditor's Review Report on Standalone Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**Review Report to
The Board of Directors
Cambridge Technology Enterprises Limited**

We have reviewed the accompanying statement of Standalone Unaudited Financial Results of Cambridge Technology Enterprises Limited (the Company) for the quarter and half year ended 30th September 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This Statement, which is the responsibility of the Company's Management and approved by the Company'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, and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.



N

Emphasis of Matter

The Management of the Company is of the opinion that the investments in subsidiaries have a realizable value not lesser than that is stated. Further, where applicable, the downstream investments of the respective subsidiaries are expected to carry valuations that will not lead to any diminution in value of the Company's investments. (Refer Note 5 of the standalone financial results). We have relied on the same and our opinion is not modified in respect of this matter.

For B R A N D & Associates LLP

Chartered Accountants

FRN: 012344S/S200101



Kumaraswamy Reddy A

Partner

Membership no: 220366



Date: 14th November 2025

Place: Hyderabad

UDIN: **25220366BMIDCJ4065**

CAMBRIDGE TECHNOLOGY ENTERPRISES LIMITED

CIN : L72200TG1999PLC030997

Registered Office : Capital Park, 4th 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.
Tel: +91-40-6723-4400 Fax: +91-40-6723-4800

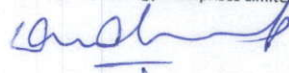
STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2025

SL. NO	Particulars	Quarter ended			Half year ended		(Rupees in lakhs)
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations						
II	Other income	1551.23	1542.77	1731.96	3094.01	3520.21	6642.95
III	Total Income (I+II)	39.38	135.44	123.77	174.82	224.90	446.25
		1590.61	1678.21	1855.73	3268.83	3745.11	7089.20
IV	Expenses						
	a. Cost of services						
	b. Purchase of software licenses	95.50	107.79	84.19	203.29	168.64	374.75
	c. Employee benefits expense	11.14	18.43	62.54	29.57	148.67	300.23
	d. Finance costs	1135.41	1087.65	1205.36	2223.05	2363.76	4489.31
	e. Depreciation and amortisation expense	214.04	76.77	144.30	290.81	263.82	529.09
	f. Other expenses	34.13	34.72	47.04	68.85	92.97	185.60
	Total expenses	110.87	128.11	114.66	238.98	224.38	725.28
V	Profit/(Loss) before tax (III-IV)	1601.09	1453.47	1658.09	3054.55	3262.24	6604.26
VI	Tax expense	(10.48)	224.74	197.64	214.28	482.87	484.94
	(1) Current tax	22.00					
	(3) Deferred tax	(5.40)	36.65	59.30	58.65	147.47	219.28
VII	Profit/(Loss) after tax (V-VI)	(27.08)	8.65	(6.03)	3.25	(14.10)	11.32
VIII	Other comprehensive income		179.44	144.37	152.38	349.50	254.34
	i) Items that will not be reclassified to profit or loss						
	Remeasurement of defined benefit plans	12.60	52.20	(2.05)	64.80	(29.59)	2.72
	ii) Income tax relating to items that will not be reclassified to profit or loss	(10.14)	(7.89)	0.57	(18.03)	8.23	(0.76)
IX	Total comprehensive income for the period (VII + VIII)	(24.64)	223.75	142.89	199.15	328.14	256.30
X	Paid up equity share capital (FV of Rs 10 each)	1963.10	1963.10	1963.10	1963.10	1963.10	1963.10
XI	Earnings per share (EPS) (Not annualised) in Rs.						
	(a) Basic	(0.14)	0.91	0.74	0.78	1.78	1.30
	(b) Diluted	(0.14)	0.91	0.74	0.78	1.78	1.30

Notes:

- The above results for the quarter and Half year ended 30 September 2025 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 14 November, 2025. The Statutory Auditors have carried out limited review and expressed an unmodified opinion.
- The financial results of the Company have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with the relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.
- The financial results are also available for persual at Company's website viz., www.ctepl.com and websites of BSE (www.bseindia.com) and NSE (www.nseindia.com).
- The Company is of the opinion that investments in subsidiaries have a realisable value not less than that is stated. Further, where applicable, the downstream investments of the respective subsidiaries are expected to carry valuations that will not lead to any diminution in value of the Company's investments
- The Company has one reportable segment as per the requirements of Ind AS 108 "Operating Segments".
- Comparative figures have been regrouped/reclassified to conform to the current period's/year's presentation.

For Cambridge Technology Enterprises Limited



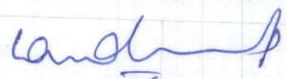
Dharani Raghurama Swaroop
Whole - Time Director
(DIN: 00453250)

Date: 14 November 2025
Place: Hyderabad

CAMBRIDGE TECHNOLOGY ENTERPRISES LIMITED
STANDALONE STATEMENT OF ASSETS AND LIABILITIES

PARTICULARS	(Rupees in lakhs)	
	As at 30-Sep-25	As at 31-Mar-25
	Unaudited	Audited
I. ASSETS		
Non-current Assets		
(a) Property, plant and equipment and Intangible assets	1719.72	1788.07
(b) Right-of-use-assets	-	-
(c) Capital work in progress	-	-
(b) Financial assets		
(i) Investments	6066.61	6066.61
(ii) Other financial assets	68.53	68.48
(c) Deferred tax assets (net)	146.17	167.45
(d) Other non-current assets	33.13	163.64
Current Assets		
(a) Financial assets		
(i) Trade receivables	322.44	265.90
(ii) Cash and cash equivalents	8.18	1.85
(iii) Bank balances other than (ii) above	36.00	1816.72
(iv) Loans	1766.44	1681.01
(v) Other financial assets	10.18	237.61
(b) Other current assets	355.10	334.18
Total Assets	10532.51	12591.54
II. EQUITY & LIABILITIES		
Equity		
(a) Equity share capital	1963.10	1963.10
(b) Other equity	3405.83	3206.68
Liabilities		
Non-current Liabilities		
(a) Financial liabilities		
(i) Borrowings	1,528.50	1,719.57
(ii) Lease liabilities	-	0.00
(b) Provisions	536.14	592.95
Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	1098.04	2983.66
(ii) Lease liabilities	-	0.00
(iii) Trade payables		
a) total outstanding dues of micro enterprises and small enterprises	26.35	16.11
b) total outstanding dues of creditors other than micro enterprises and small enterprises	265.75	251.32
(iv) Other financial liabilities	562.86	705.18
(b) Other current liabilities	1011.12	923.05
(c) Provisions	92.44	79.98
(d) Current tax liabilities (net)	42.38	149.95
Total Equity and Liabilities	10532.51	12591.54

For Cambridge Technology Enterprises Limited



Dharani Raghurama Swaroop
Whole - Time Director
(DIN: 00453250)

Date: 14 November, 2025
Place: Hyderabad

CAMBRIDGE TECHNOLOGY ENTERPRISES LIMITED		
STANDALONE STATEMENT OF CASH FLOW		
PARTICULARS	(Rupees in lakhs)	
	As at 30-Sep-25	As at 31-Mar-25
	Unaudited	Audited
Cash flows from operating activities		
Profit before taxation		
Adjustments for:	214.28	484.94
Depreciation and amortisation expense		
(Gain)/Loss on disposal of property, plant and equipment	68.85	185.60
Excess provision written back	-	(0.64)
Liabilities no longer required to pay written back	(2.00)	(70.65)
Bad debts written off	(93.41)	(13.00)
Finance costs	4.25	5.14
Interest income on rent deposit	290.81	529.09
Interest income on loan to subsidiary	-	(0.01)
Unwinding of interest costs	(65.59)	(115.71)
Reversal of Interest on Termination of leases	0.11	0.22
Impairment of Loan	-	-
Operating cash flow before working capital changes		200.00
	417.29	1,204.98
(Increase) / Decrease in trade receivables	(60.78)	(53.05)
(Increase) / Decrease in other financial assets other than trade receivables	1,922.67	2,028.45
(Increase) / Decrease in other assets		
Increase / (Decrease) in trade payables	109.60	(54.16)
Increase / (Decrease) in other financial liabilities	118.09	93.95
Increase / (Decrease) in provisions	(47.01)	316.89
Increase / (Decrease) in other liabilities	(44.36)	39.11
	(54.26)	(1,615.03)
Cash generated from operations	2,361.24	1,961.14
Income taxes paid, net		
Net cash generated from operating activities	2,361.24	1,961.14
Cash flows from investing activities		
Purchase of property, plant and equipment (tangible and intangible assets), capital work-in-progress and capital advances	(0.50)	(20.41)
Proceeds from sale of property, plant and equipment	-	1.35
Investments made during the year	-	(1.00)
Net cash used in investing activities	(0.50)	(20.06)
Cash flows from financing activities		
Proceeds of borrowings (net)		
Inter corporate Loans (net)	(2,070.14)	(2,073.63)
Payment of lease liabilities	6.54	559.93
Finance costs paid	-	-
Net cash flow from/(used in) financing activities	(290.81)	(529.09)
	(2,354.41)	(2,042.79)
Net Increase/(Decrease) in cash and cash equivalents	6.33	(101.71)
Cash and cash equivalents at the beginning of the year	1.85	103.57
Cash and cash equivalents at the end of the year	8.18	1.85

Cash flow statement has been prepared under the indirect method as set out in Ind AS - 7 specified under Section 133 of the Companies Act, 2013

For Cambridge Technology Enterprises Limited



Dharani Raghurama Swaroop

Whole Time Director

(DIN: 00453250)

Date: 14 November, 2025

Place: Hyderabad