February 14, 2025

To,
Corporate Relationship Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

To,
The Listing Department,
National Stock Exchange of India Ltd
Exchange Plaza, Plot No/C/1, G Block
Bandra Kurla Complex , Bandra (East),
Mumbai – 400 051

Dear Sir/Madam,

Sub: Outcome of the Board Meeting held on February 14, 2025, including the disclosures pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the submission of the Un-audited Financial Results for the quarter and nine months ending December 31, 2024, along with other matters discussed.

Ref: Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We wish to inform you that the Board of Directors at its meeting held today i.e., February 14, 2025 has inter-alia, considered and approved the following:

1. Un-audited Financial Results (Standalone and Consolidated) of the Company for the quarter ended December 31, 2024 along with Limited Review Report thereon.
2. Approval for change of designation of Ms. Jayalakshmi Kumari, Independent Director
3. To consider and approve re-appointment of Secretarial Auditor of the Company to Conduct Secretarial Audit of the Company and to issue Annual Secretarial Compliance Report for the Financial Year 2024-25.
4. To consider & approve appointment of Mr. T. N. Kannan as an Additional Director (Non-Executive & Independent Director) of the Company.

The meeting of the Board of Directors of the Company commenced at 03.00 PM and concluded at 06.15 p.m.

Pursuant to Regulation 33 & 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the following:

a) Copy of Un-audited Financial Results (Consolidated & Standalone) of the Company for the quarter and nine months ended December 31, 2024.

b) Copy of Limited Review Report on Consolidated and Standalone Un-audited Financial Results of the Company for the quarter and nine months ended December 31, 2024 issued by M/s. B R A N D & Associates LLP., Chartered Accountants, Statutory Auditors of the Company.

c) The details are provided in **Annexure 1** as per Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular dated November 11, 2024, for change in designation of Ms. Jayalakshmi Kumari, Independent Director of the company.

d) The requisite disclosures as per Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with read with SEBI Master Circular dated November 11, 2024, in connection with re-appointment of secretarial auditor is enclosed as **Annexure 2**

e) Relevant details pertaining to the appointment of Mr. T.N. Kannan, as an Independent Director of the Company including his brief profile as required in terms of Regulation 30 of the SEBI Listing Regulation read with SEBI Master Circular dated November 11, 2024 is enclosed as **Annexure 3**.

Thanking you,

Yours Faithfully

For Cambridge Technology Enterprises Limited

ASHISH BHATTAD

Digitally signed by ASHISH BHATTAD
DN: C=IN, O=PERSONAL, OID.2.5.4.65=cd1a878cfff6f43d285eb3559627918c, Phone=b407214233ed22ebab153451838c842684b58d4e99860a46a0ba47b3400d02d3, PostalCode=500038, S=TELANGANA, SERIALNUMBER=85b0e49b4880be56050ea3af1547a71e9ee4134f42f574164a6342365c764614, CN=ASHISH BHATTAD
Reason: I am the author of this document
Location:
Date: 2025.02.14 18:20:50+05'30'
Foxit PDF Editor Version: 12.1.9

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

Annexure -1

SN	Particulars	Description
1.	**Name of the Director**	Ms. Jayalakshmi Kumari
2.	**Reason for change viz. ~~resignation/appointment/reappointment/ removal/death or otherwise~~**	Change in designation. Ms. Jayalakshmi Kumari's tenure as an Independent Director of the company shall expire on March 13, 2025, and hence the Board has intended to appoint her as Non – Executive Non – Independent Director effective March 14, 2025 subject to approval of Shareholders.
3.	**Date of Change/~~Cessation/ appointment/re-appointment (as applicable)~~**	March 14, 2025
4.	**Term of appointment**	Not Applicable
5.	**Designation**	Non – Executive Non – Independent Director
6.	**Brief Profile (in case of appointment)**	With a deep passion of teaching Dr. Jayalakshmi Kumari brings more than 20 years of experience from the educational sector having worked for leading schools and colleges in Hyderabad. Presently, she is 'working with the Ignite IAS as a faculty in the field of political science. With proven ability to constantly challenge and improve existing processes and systems, she has been participating and rendering voluntary services to many social organizations. Dr. Jayalakshmi Kumari has a Ph.D. in Social Sciences, M.A in Economics, M.A in Political Science, M.A. in Hindi, M. Phil, M. Ed, & B. Ed, She has been on the Board of our Company since March 14, 2015.
7.	**Disclosure of relationships between directors (in case of appointment of Director)**	Ms. Jayalakshmi Kumari is not related to any of the other Directors of the Company.
8.	**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, Ms. Jayalakshmi Kumari is not debarred from holding the office of Director of the Bank, by virtue of any SEBI order or any other such authority

Annexure 2

SN	Particulars	Description
1.	**Name of the Firm and address of the Firm**	Rajora & Co., Practicing Company Secretaries. 2nd floor, A6, Indian Airlines Colony Rd, Indian Airlines Colony, Patigadda, Begumpet, Hyderabad, Telangana-500016, India.
2.	**Reason for change viz. ~~resignation~~/appointment~~/reappointment/ removal/death or otherwise~~**	Re-appointment
3.	**Date of ~~Cessation~~/ ~~appointment/~~re-appointment ~~(as applicable) & term of appointment/ re-appointment~~**	M/s. Rajora & Co, Practicing Company Secretaries (Ms. Priyanka Rajora, Practicing Company Secretary: CP No. 22886) shall be appointed as Secretarial Auditor to conduct secretarial audit and to issue Annual Secretarial Compliance Report for the financial year 2024-25, commencing from February 15, 2025.
4.	**Brief Profile (in case of appointment)**	Rajora & Co, is a Practicing Company Secretaries firm, Hyderabad, specializes in providing services relating to various Corporate Laws matters. Priyanka Rajora, proprietor of Rajora & Co., Company Secretaries, Hyderabad, is a B. Com & LLB Graduate, Gold Medalist and Company Secretary having an experience of about 10 years. She has hands-on experience on setting up of entities, secretarial compliances with Ministry of Corporate Affairs, SEBI (LODR) Regulations and FEMA & RBI Compliance. She has specialized in projects of capital and debt structuring, employee stock plans, listing of securities on stock exchanges, Dividend analysis, advising on NBFC and banking matters and other fund-raising activities to specialized investors.
5.	**Disclosure of relationships between directors (in case of appointment of Director)**	Neither M/s. Rajora & Co, Practicing Company Secretaries nor Ms. Priyanka Rajora, Practicing Company Secretary: CP No. 22886 are not related to any of the other Directors of the Company.

Annexure 3

SN	Particulars	Description
1.	**Name of the Director**	Mr. Tarakad Narayanan Kannan (T.N. Kannan)
2.	**Reason for change viz. ~~resignation~~/appointment~~/reappointment/ removal/death or otherwise~~**	Appointment
3.	**Designation**	Additional Director (Non-Executive & Independent)
4.	**Date of ~~Cessation~~/ appointment/~~re-appointment (as applicable)~~**	February 15, 2025
5.	**Term of appointment/re-appointment**	Additional Director (Non – Executive & Independent): Up to the conclusion of the ensuing General Meeting/Postal Ballot. Independent Director: For a period up to five consecutive years subject to approval of members of the Company w.e.f February 15, 2025
6.	**Brief Profile (in case of appointment)**	Mr. Kannan is a confident and accomplished Company Secretary with over 28 years of post-qualification experience and 33 years of overall experience across multiple verticals. With a proven track record in building successful organizations, he excels in problem-solving and crisis management. He's highly effective in working with investors, boards, and CEOs, consistently driving corporate growth and development. In his corporate experience, he served as the Company Secretary and Head of HR at TFL Quinn India Pvt. Ltd., a Germany-based multinational company operating in the leather chemicals sector, from November 2009 to July 2019. In this role, he managed corporate secretarial functions and legal due diligence, including share buy-backs and compliance under FEMA regulations. He also contributed to the company's corporate governance practices and played a key role in HR activities across 14 countries. He holds a B.Com degree and is a Fellow Member of the Institute of Company Secretaries of India (ICSI).

		Additionally, he's a Certified Labour Laws Consultant and a Certified CSR Professional from ICSI. He's also a registered as an Independent Director with the Indian Institute of Corporate Affairs (IICA). Mr. Kannan's key strengths include corporate law, IPOs, capital markets, start-ups, due diligence, corporate governance, labour law compliances, CSR, and financial re-engineering.
7.	**Disclosure of relationships between directors (in case of appointment of Director)**	Mr. T. N. Kannan is not related to any of the other Directors of the Company.
8.	**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. Kannan is not debarred from holding the office of Director of the Bank, by virtue of any SEBI order or any other such authority

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 nine months ended 31 December 2024 ("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 ("Listed Regulations").
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
   FA Software Services Private Limited
   CTE Technology 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
   C B I Z Information Technology L. L. C

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 4 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.

6. **Emphasis of Matters**

Attention is invited to the following notes of the Consolidated Financial Results:

Note 5, 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.

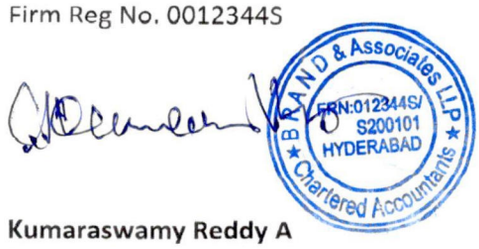
Note 11, regarding the management decision to provide an impairment of Rs.169.06 lakhs towards investment due to closure of its business.

Our conclusion is not modified in respect of the above matters.

7. **Other matter**

The consolidated unaudited financial results include the interim financial statements/ financial information/ financial results of the subsidiaries i.e. Cambridge Technology Inc., USA, Cambridge Innovation Capital LLC, USA, Cambridge Technology Investments Pte Ltd, Singapore, Cambridge Biz Serve Inc, Philippines, CT Asia SDN. BHD. (formerly known as CT Software Solutions SDN BHD, Malaysia), Cambridge Technology Financial Services Inc, C B I Z Information Technology L. L. C, Appshark Software Inc which have not been reviewed/audited by their auditors, whose interim financial statements/ financial information/ financial results reflect total income of Rs. 4,721.09 lakhs, Net loss after tax Rs. 395.36 lakhs and total comprehensive loss of Rs. 395.36 lakhs for the quarter ended 31st December 2024 and total income of Rs. 14,277.57 lakhs, Net loss after tax Rs. 2,759.91 lakhs, total comprehensive loss of Rs. 2,759.91 lakhs and total assets of Rs.19,330.85 lakhs for the nine months ended 31st December 2024 as considered in unaudited financial results. However, the interim financial statements/ financial information/ financial results of these subsidiaries have been reviewed by us. Our conclusion on the Statement is not modified in respect of the above matter.

For B R A N D & Associates LLP
Chartered Accountants
Firm Reg No. 0012344S



Kumaraswamy Reddy A
Partner
Membership No. 220366

Place: Hyderabad
Date: 14th February 2025
UDIN: 25220366BMICRU7715

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

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

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED 31 DECEMBER 2024

(Rupees in lakhs)

	Particulars	Quarter Ended			Nine months ended		Year ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		Unaudited (refer note 13)	Unaudited	Unaudited (refer note 13)	Unaudited	Unaudited	Audited
I	Revenue from operations	5,158.40	4,305.30	5,289.01	14,839.20	14,915.76	20,622.75
II	Other income	176.17	(58.80)	83.27	397.15	217.56	548.91
III	**Total Income (I+II)**	**5,334.57**	**4,246.50**	**5,372.28**	**15,236.35**	**15,133.32**	**21,171.66**
IV	**Expenses**						
	a. Cost of Services	479.63	985.04	364.77	2,228.34	2,314.22	3,046.54
	b. Purchase of software licenses	361.27	257.54	180.34	1,021.95	880.63	1,195.51
	c. Employee benefits expense	3,580.62	4,254.57	3,008.72	11,834.64	9,293.65	12,506.81
	d. Finance costs	320.61	155.53	229.45	875.76	463.47	882.20
	e. Depreciation and amortisation expense	333.56	269.10	238.39	863.27	715.73	978.59
	f. Other expenses	654.60	1,159.43	403.28	2,496.98	1,244.49	1,757.95
	Total expenses	**5,730.30**	**7,081.21**	**4,424.95**	**19,320.94**	**14,912.19**	**20,367.60**
V	**Profit/(Loss) before tax (III-IV)**	**(395.73)**	**(2,834.71)**	**947.33**	**(4,084.59)**	**221.13**	**804.05**
VI	**Tax expense**						
	(1) Current tax	28.70	107.47	78.53	179.67	155.31	269.56
	(2) Earlier year tax		-		-	-	18.69
	(3) Deferred tax	18.85	(46.44)	(20.07)	(81.25)	(39.03)	(42.06)
VII	**Profit/(Loss) after tax (V-VI)**	**(443.28)**	**(2,895.75)**	**888.87**	**(4,183.01)**	**104.85**	**557.86**
	Profit Attributable to Controlling Interest	**(443.28)**	**(2,895.75)**	**919.84**	**(4,183.01)**	**204.78**	**557.86**
	Profit Attributable to Non-controlling Interest	**-**	**-**	**(30.97)**	**-**	**(99.93)**	**-**
VIII	**Other comprehensive income**						
	Items that will not be reclassified to profit or loss (net of tax)						
	Remeasurement of defined benefit plans	9.81	(2.05)	(1.21)	(19.78)	(41.30)	(23.16)
	Fair value changes in investments		-		-	-	-
	ii) Income tax relating to items that will not be reclassified to profit or loss	(2.73)	0.57	4.34	5.50	16.88	6.44
	B(i) Items that will be reclassified to profit or loss						
	Exchange difference in translating the financial statements of foreign operations	221.85	176.37	91.14	309.38	327.48	255.90
	(ii) Income tax relating to items that will be reclassified to profit or loss						
IX	**Total comprehensive income for the period (IX+VIII)**	**(214.36)**	**(2,720.86)**	**983.14**	**(3,887.91)**	**407.91**	**797.04**
	Net Profit for the year attributable to:						
	Owners of the parent	**(443.28)**	**(2,895.75)**	**919.84**	**(4,183.01)**	**204.78**	**557.86**
	Non-Controlling Interests	**-**	**-**	**(30.97)**	**-**	**(99.93)**	**0**
	Other Comprehensive Income attributable to:						
	Owners of the parent	**228.93**	**174.89**	**94.27**	**295.10**	**303.06**	**239.18**
	Non-Controlling Interests	-	-	-	-	-	-
	Total Comprehensive Income attributable to:						
	Owners of the parent	**(214.36)**	**(2,720.86)**	**1,014.11**	**(3,887.91)**	**507.84**	**797.04**
	Non-Controlling Interests	-	-	**(30.97)**	-	**(99.93)**	-
X	**Paid up equity share capital (FV of Rs 10 each)**	**1,963.10**	**1,963.10**	**1,963.10**	**1,963.10**	**1,963.10**	**1,963.10**
XI	**Earnings per share (EPS) (Not annualised)**						
	(a) Basic	(2.26)	(14.75)	4.69	(21.31)	1.04	2.84
	(b) Diluted	(2.26)	(14.75)	4.69	(21.31)	1.04	2.84

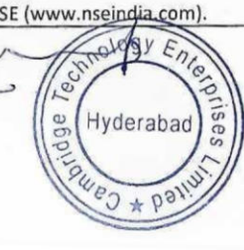
Notes:

1.The above results for the quarter ended 31 December 2024 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 14 February, 2025. The Statutory Auditors have carried out limited review and expressed an unmodified opinion.

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. The above results include results of Cambridge Technology Inc., USA, Cambridge Technology Investments Pte. Ltd., Singapore, CTE Technology Solutions Private Limited, India (formerly known as CTE Web Apps Private Limited), R.P. Web Apps Private Limited, India, FA Software Services Private Limited, India, N2T1 AI Solutions Private Limited, India and Appshark Software Inc, USA, Wholly Owned Subsidiaries; Cambridge Biz Serve Inc., Philippines, CT Asia SDN BHD, Malaysia, Cambridge Innovation Capital LLC, USA, Cambridge Technology Financial Services, Inc. and C B I Z Information Technology LLC, Dubai, Wholly Owned Step Down Subsidiaries.

4. The financial results are also available for persual at Group's website viz., www.ctepl.com and websites of BSE (www.bseindia.com) and NSE (www.nseindia.com).



5.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.

6. The Group has one reportable segment as per the requirements of Ind AS 108 "Operating Segments".

7. The Consolidated financial results are prepared based on Ind AS 110 "Consolidated Financial Statements".

8. Comparative figures have been regrouped/reclassified to conform to the current period's/year's presentation.

9. CTE Web Apps Private Limited, Wholly Owned Subsidiary of the Company has completed acquisition of 100% of shares of C B I Z Information Technology L.L.C on July 25, 2024. Hence, C B I Z Information Technology LLC, Dubai is Wholly Owned Subsidiary of CTE Web Apps Private Limited and Wholly Owned Step Down Subsidiary of the Company effective July 25, 2024.

10. The Company has incorporated N2T1 AI Solutions Private Limited as Wholly Owned subsidiary of the Company on April 28, 2024 and it is yet to commence business operations.

11. The investment in Easy Knock Inc. has been impaired during the quarter by an amount of ₹169.06 lakhs due to the closure of its business.

12. The name of CTE Web Apps Private Limited, wholly owned subsidiary is changed to CTE Technology Solutions Private Limited w.e.f October 07, 2024.

13.The figures for the quarter ended December 31, 2024, and quarter ended December 31, 2023, are the balancing figures between unaudited figures in respect of the nine months ended December 31, 2024, and December 31, 2023, and the unaudited figures of quarter ended September 30, 2024, and June 30,2024 and unaudited figures of quarter ended September 30, 2023 & June 30, 2023, respectively.

14. Additional information on standalone financial results as on December 31, 2024 is as follows:

Particulars	Quarter Ended			Nine months ended		Year ended
	31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
Income from operations	1671.38	1,731.96	1,985.64	5,191.59	5,943.10	7,631.64
Profit/(loss) before tax	-36.86	197.64	51.38	446.02	463.82	499.93
Profit/(loss) after tax	-85.44	144.37	10.88	264.07	368.40	347.95
Total comprehensive income for the period	-78.36	142.89	14.01	249.79	343.98	331.24

For Cambridge Technology Enterprises Limited

Cambridge Technology Enterprises Limited * Hyderabad

Date: February 14, 2025
Place: Hyderabad

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

Limited Review Report on Unaudited Standalone Financial Results of the Company for the quarter and nine months ended 31 December 2024 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to
The Board of Directors
Cambridge Technology Enterprises Limited

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results of Cambridge Technology Enterprises Limited ("the Company") for the quarter and nine months ended 31st December 2024 ("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").

2. 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.

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 provide 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.

4. 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.

5. **Emphasis of Matter**

The Management of the Company is of the opinion that the investments in subsidiaries have a realizable 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 the value of the Company's investments (refer Note 4) 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: 14-02-2025
Place: Hyderabad
UDIN: 25220366BMICRT7060

CAMBRIDGE TECHNOLOGY ENTERPRISES LIMITED

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

STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED 31 DECEMBER 2024

(Rupees in lakhs)

SL. NO	Particulars	Quarter Ended			Nine months ended		Year ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		Unaudited (refer note 6)	Unaudited	Unaudited (refer note 6)	Unaudited	Unaudited	Audited
I	Revenue from operations	1,671.38	1,731.96	1,985.64	5,191.59	5,943.10	7,631.64
II	Other income	104.08	123.77	101.60	328.98	261.36	381.99
III	**Total Income (I+II)**	**1,775.46**	**1,855.73**	**2,087.24**	**5,520.57**	**6,204.46**	**8,013.63**
IV	**Expenses**						
	a. Cost of services	90.62	84.19	146.98	259.26	444.72	632.49
	b. Purchase of software licenses	47.61	62.54	150.51	196.28	376.59	423.20
	c. Employee benefits expense	1,100.05	1,205.36	1,428.87	3,463.80	4,098.20	5,221.14
	d. Finance costs	228.93	144.30	66.45	492.75	178.30	482.30
	e. Depreciation and amortisation expense	47.00	47.04	60.76	139.97	181.75	242.83
	f. Other expenses	298.11	114.66	182.29	522.49	461.08	511.74
	Total expenses	**1,812.32**	**1,658.09**	**2,035.86**	**5,074.55**	**5,740.64**	**7,513.70**
V	**Profit/(Loss) before tax (III-IV)**	**(36.86)**	**197.64**	**51.38**	**446.02**	**463.82**	**499.93**
VI	Tax expense						
	(1) Current tax	28.70	59.30	52.00	176.17	116.52	166.32
	(2) Deferred tax	19.88	(6.03)	(11.50)	5.78	(21.10)	(14.34)
VII	**Profit/(Loss) after tax (V-VI)**	**(85.44)**	**144.37**	**10.88**	**264.07**	**368.40**	**347.95**
VIII	**Other comprehensive income**						
	i) Items that will not be reclassified to profit or loss						
	Remeasurement of defined benefit plans	9.81	(2.05)	-1.21	(19.78)	(41.30)	(23.16)
	Expiration of employee stock options		-	-	-	-	-
	ii) Income tax relating to items that will not be reclassified to profit or loss	(2.73)	0.57	4.34	5.50	16.88	6.44
IX	**Total comprehensive income for the period (VII + VIII)**	**(78.36)**	**142.89**	**14.01**	**249.79**	**343.98**	**331.24**
X	**Paid up equity share capital (FV of Rs 10 each)**	**1,963.10**	**1,963.10**	**1,963.10**	**1,963.10**	**1,963.10**	**1,963.10**
XI	**Earnings per share (EPS) (Not annualised)**						
	(a) Basic	(0.44)	0.74	0.06	1.35	1.88	1.77
	(b) Diluted	(0.44)	0.74	0.06	1.35	1.88	1.77

Notes:

1.The above results for the quarter and nine months ended 31 December 2024 were reviewed by the Audit Committee meeting and approved by the Board of Directors of the Company at their meeting held on 14 February 2025. The Statutory Auditors have carried out limited review and expressed an unmodified opinion.

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. 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).

4.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 dimunution in value of the Company's investments.

5. The Company has one reportable segment as per the requirements of Ind AS 108 "Operating Segments".

6.The figures for the quarter ended December 31, 2024, and quarter ended December 31, 2023, are the balancing figures between unaudited figures in respect of the nine months ended December 31, 2024, and December 31, 2023, and the unaudited figures of quarter ended September 30, 2024, and June 30,2024 and unaudited figures of quarter ended September 30, 2023 & June 30, 2023, respectively.

7. Comparative figures have been regrouped/reclassified to conform to the current period's/year's presentation.

8. The Company has incorporated N2T1 AI Solutions Private Limited as Wholly Owned subsidiary of the Company on April 28, 2024 and it is yet to commence business operations.

Cambridge Technology Enterprises Ltd. Hyderabad

For Cambridge Technology Enterprises Limited

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

Date : February 14, 2025
Place: Hyderabad