

May 29, 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 May 29, 2025, including the disclosures pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the submission of the Audited Financial Results for the quarter and financial year ending March 31, 2025**

**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., May 29, 2025 has inter-alia, considered and approved the following:

**1. Audited Financial Results (Standalone and Consolidated) of the Company for the fourth quarter and financial year ended March 31, 2025 along with Auditors Report thereon.**

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

- Audited Financial Results (Standalone and consolidated) of the Company for the fourth quarter and financial year ended March 31, 2025.
- Report of the Auditors on the Audited Financial Results, both for Standalone and Consolidated financial statements for the financial year ended March 31, 2025.
- Declaration pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Consolidated and Standalone Financial Statements for the Financial Year ended March 31, 2025.

**2. Consideration and approval for re-appointment of M/s. M. Anandam & Co, Chartered Accountants as internal auditor of the Company for the financial year 2025 – 26.**

In terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 read with SEBI Master Circular dated November 11, 2024, we hereby submit the requisite information as below:

<b>Name of Internal Auditor</b>	M/s. M. Anandam & Co
<b>Reason for change (Appointment)</b>	Following the provisions of Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules,

	2014 and other applicable provisions (if any) of the Companies Act, 2013 the Company has appointed an Internal Auditor of the Company.
<b>Date of appointment &amp; term of appointment</b>	M/s. M. Anandam & Co are re-appointed as Internal Auditors of the Company at the Board Meeting held on May 29, 2025 for the financial year 2025-26.
<b>Brief profile</b>	M/s. M. Anandam & Co., Chartered Accountants, established by Mr. M. Anandam in 1943 is a firm based in Hyderabad and have branches at Nizamabad, Khammam & Chennai. They specialize in providing services relating to Audit, Taxation, Secretarial, Legal Advisory, Accounting and Payroll. They are certified by DNV - GL for ISO 9001: 2015 for its quality services in Audit and Taxation and are peer reviewed by ICAI.
<b>Disclosure of relationships between Directors</b>	Not Applicable

### **3. Appointment of Mr. Raj Sehgal as an Additional (Non-Executive) Director.**

In terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 read with SEBI Master Circular dated November 11, 2024, we hereby submit the requisite information as below:

<b>Name of Director</b>	Mr. Raj Kumar Sehgal
<b>Designation</b>	Additional Director (Non-Executive)
<b>Reason for change (Appointment)</b>	Appointment
<b>Date of appointment &amp; term of appointment</b>	Additional Director: June 15, 2025 Up to the conclusion of the ensuing General Meeting Further as Non-Executive Director of the Company subject to approval of Shareholders.
<b>Brief profile</b>	Mr. Raj K Sehgal is a seasoned executive with over 25 years of experience in Corporate Law, Labour Law, Arbitration, Accounts, Finance Taxation, Mergers, amalgamations and acquisitions, Joint Ventures, Foreign Exchange Matters, Dealing with Stock Exchanges, Securities and Exchange Board of India, Reserve Bank of India, etc. He has a proven track record in identifying strategic joint ventures, conducting negotiations, and managing the full lifecycle of mergers and acquisitions, from due diligence to post-integration evaluations.  He is a trusted advisor to both national and multinational corporations, delivering tailored legal and financial solutions. He brings significant experience in capital markets with a deep

	<p>understanding of equity research, portfolio management, and debt markets.</p> <p>Mr. Sehgal holds a Bachelor of Science in Industrial Chemistry, a Law degree, and is a Fellow Member of the Institute of Company Secretaries of India. Currently, he is a senior partner at RKS &amp; Associates, and heads the team looking after corporate laws compliances, mergers, takeovers, Joint Ventures and corporate restructuring.</p>
<b>Disclosure of relationships between Directors</b>	Mr. Raj Sehgal is not related to any of the other Directors of the Company.
<b>Compliance with NSE circular nos. LIST/COMP/14/2018-19 and NSE/CML/2018/02, both dated June 20, 2018</b>	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. Segal is not debarred from holding the office of Director of the company, by virtue of any SEBI order or any other such authority

The meeting of the Board of Directors of the Company commenced at 04.00 PM and concluded at 06.25 PM

This intimation will also be uploaded on the Company's website at <https://www.ctepl.com/investors/>

Kindly take note of the above.

Thanking you,

Yours Faithfully

**For Cambridge Technology Enterprises Limited**

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

**Independent Auditor's Report on the Quarterly and Year to Date Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

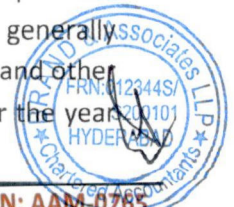
To  
The Board of Directors  
Cambridge Technology Enterprises Limited

**Report on the audit of the Consolidated Financial Results****Opinion**

We have audited the accompanying statement of quarterly and year to date consolidated financial results of Cambridge Technology Enterprises Limited ("Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter and year ended March 31, 2025 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations")

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited/unaudited financial information of the subsidiaries, the Statement:

- i. includes the annual financial results of the following entities  
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 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  
AppShark Software, Inc., USA  
Cambridge Technology Financial Services, Inc., USA  
N2T1 AI Solutions Private Limited  
C B I Z Information Technology LLC, Dubai
- ii. are presented in accordance with the requirements of the Regulation 33 of Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with recognition and measurement principles laid down in the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter ended March 31, 2025, and for the year ended March 31, 2025.



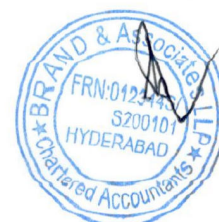


### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the holding company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction,



supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

#### **Other Matter**

The accompanying Statement includes the audited financial statements and other financial information, in respect of:

We audited the financial statements/ financial information of Cambridge Technology Inc., USA whose financial statements reflect total assets of 8,387.59 lakhs as of 31 March 2025, total income of Rs. 3,784.27 Lakhs and Rs. 15,549.24 Lakhs, net profit/(loss) of Rs. (388.39) lakhs and Rs. (1,593.00) Lakhs; total comprehensive income of Rs. (388.39) lakhs and Rs. (1,593.00) Lakhs for the quarter and year ended 31 March 2025 respectively and net cashflow of Rs. (10.09) lakhs for the year ended 31<sup>st</sup> March 2025 as considered in the consolidated financial results, which have been audited by us. Our opinion is not modified in respect of this matter.

We did not audit the financial statements/ financial information of Appshark Inc., USA whose financial statements reflect total assets of 6,208.53 lakhs as of 31 March 2025, total income of Rs. 803.11 Lakhs and Rs. 2,842.20 Lakhs, net profit/(loss) of Rs. (44.03) lakhs and Rs. (281.36) Lakhs; total comprehensive income of Rs. (44.03) lakhs and Rs. (281.36) Lakhs for the quarter and year ended 31 March 2025 respectively and net cashflow of Rs. (871.13 lakhs) for the year ended 31<sup>st</sup> March 2025 as considered in the consolidated financial results, which have been audited by their independent auditor for the year ended 31 March 2025, whose reports have been furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated under the auditors responsibilities section as above.

We audited the financial statements/ financial information of CTE Technology Solutions Private Limited (formerly known as CTE Web Apps Private Limited) whose financial statements reflect total assets of 1,281.01 lakhs as at 31 March 2025, total income of Rs.389.34 Lakhs and Rs. 1,468.16 Lakhs, total profit /(loss) of 90.76 lakhs and Rs. (363.66) Lakhs; total comprehensive loss of 96.65 lakhs and Rs. (357.76) Lakhs for the quarter and year ended 31 March 2025 respectively and net cashflow of Rs. 25.32 lakhs for year ended 31<sup>st</sup> March 2025 as considered in the consolidated financial results, which are audited by audited by us. Our opinion is not modified in respect of this matter.



We audited the financial statements/ financial information of FA Software Services Private Limited whose financial statements reflect total assets of 150.56 lakhs as at 31 March 2025, total income of Rs.22.69 Lakhs and Rs.135.73 lakhs, total profit /(loss) of (91.29) lakhs and Rs. (1,481.59) Lakhs; total comprehensive loss of (77.62) lakhs and Rs. (1,472.55) Lakhs for the quarter and year ended 31 March 2025 respectively and net cashflow of Rs. (143.79) lakhs for year ended 31st March 2025 as considered in the consolidated financial results, which are audited by us. Our opinion is not modified in respect of this matter.

We audited the financial statements/ financial information of R.P. Web Apps Private Limited whose financial statements reflect total assets of 525.35 lakhs as at 31 March 2025, total income of Rs.156.35 Lakhs and Rs. 486.35 total profit /(loss) of (101.19) lakhs and Rs. (214.82) Lakhs; total comprehensive profit/(loss )of (76.25) lakhs and Rs. (189.88) Lakhs for the quarter and year ended 31 March 2025 respectively and net cashflow of Rs.(27.71) lakhs for year ended 31st March 2025 as considered in the consolidated financial results, which are audited by us. Our opinion is not modified in respect of this matter.

We audited the financial statements/ financial information of N2T1 AI Solutions Private Limited whose financial statements reflect total assets of 1.01 lakhs as at 31 March 2025, total income of Rs.0.01 Lakhs and Rs. 0.01 Lakhs, total profit /(loss) of (0.05) lakhs and Rs. (0.05) Lakhs; total comprehensive profit/(loss )of (0.05) lakhs and Rs. (0.05) Lakhs for the quarter and year ended 31 March 2025 respectively and net cashflow of Rs.0.80 lakhs for year ended 31st March 2025 as considered in the consolidated financial results, which are audited by us. Our opinion is not modified in respect of this matter.

The independent auditor's report on the financial statements and other financial information of these entities have been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above.

Financial statements of the subsidiaries located outside India have been prepared in accordance with the accounting principles generally accepted in their respective countries and which have been audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial statements of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion in so far as it relates to the balances and affairs of such subsidiaries located outside India is based on the report of other auditors and the conversion adjustments prepared by the management of the Holding Company and audited by us. Our opinion is not modified in respect of this matter.

The accompanying Statement includes unaudited financial statements and other unaudited financial information in respect of:

We did not audit the financial statements/ financial information of Cambridge Technology Investments Pte Ltd, Singapore whose financial statements reflect total assets of 569.21 lakhs as at 31 March 2025, total income of Rs. Nil Lakhs and Rs. Nil Lakhs, total profit /(loss) of (0.33) lakhs and Rs. (0.46) Lakhs and total comprehensive loss of (0.33) lakhs and Rs. (0.46) Lakhs for the quarter and year ended 31 March 2025 respectively and net cash flow of Rs. (24.69) lakhs for year ended 31<sup>st</sup> March 2025 as considered in the consolidated financial results, which are which are unaudited furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and



disclosures included in respect of these subsidiaries is based solely on such unaudited financial statements and other financial information.

We did not audit the financial statements/ financial information of Cambridge BizServe Inc, Philippines whose financial statements reflect total assets of 89.17 lakhs as of 31 March 2025, total income of Rs. 22.35 Lakhs and Rs. 81.41 Lakhs, total net profit / (loss) of Rs. 4.20 lakhs and Rs. 11.31 Lakhs; total comprehensive profit/(loss) of Rs. 4.20 lakhs and Rs.11.31 Lakhs for the quarter and year ended 31 March 2025 respectively and net cashflow of Rs.1.35 lakhs for the year ended 31<sup>st</sup> March 2025 as considered in the consolidated financial results, which are which are unaudited furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such unaudited financial statements and other financial information.

We did not audit the financial statements/ financial information of CT Asia SDN. BHD. (formerly known as CT Software Solutions SDN BHD), Malaysia whose financial statements reflect total assets of Rs. 115.08 lakhs as at 31 March 2025, total income of Rs. Nil Lakhs and Rs. Nil Lakhs, total profit /(loss) of (22.71) lakhs and Rs. (49.15) Lakhs and total comprehensive loss of (22.71) lakhs and Rs. (49.15) Lakhs for the quarter and year ended 31 March 2025 respectively and net cash flow of Rs. (3.99) lakhs for year ended 31<sup>st</sup> March 2025 as considered in the consolidated financial results, which are which are unaudited furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such unaudited financial statements and other financial information.

We did not audit the financial statements/ financial information of Cambridge Innovation Capital LLC, USA whose financial statements reflect total assets of Rs. 2,895.33 lakhs as at 31 March 2025, total income of Rs. 21.90 Lakhs and Rs. 89.87 Lakhs, total net profit/(loss) of Rs. 20.51 lakhs and Rs. (82.52) Lakhs; total comprehensive income of Rs.20.51 lakhs And Rs. (82.52) lakhs for the quarter and year ended 31<sup>st</sup> March 2025 respectively and net cash flows of Rs.(76.17) Lakhs for the year ended 31 March 2025 as considered in the consolidated financial results, which are unaudited furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such unaudited financial statements and other financial information.

We did not audit the financial statements/ financial information of Cambridge Technology Financial Services Inc. USA whose financial statements reflect total assets of Rs. 44.52 lakhs as at 31 March 2025, total income of Rs. 2.59 Lakhs and Rs. 322.21 Lakhs, total net profit/(loss) of Rs. (29.75) lakhs and Rs. (1094.06) lakhs; total comprehensive income/(loss) of Rs. (29.75) lakhs And Rs. (1094.06) lakhs for the quarter and year ended 31<sup>st</sup> March 2025 respectively and net cash flows of Rs. (1,118.54) Lakhs for the year ended 31 March 2025 as considered in the consolidated financial results, which are unaudited furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such unaudited financial statements and other financial information.

We did not audit the financial statements/ financial information of C B I Z Information Technology LLC whose financial statements reflect total assets of Rs. 6.06 lakhs as at 31 March 2025, total income of Rs. 1.84 Lakhs and Rs. 28.69 Lakhs, total net profit of Rs. (2.75) lakhs and Rs. (133.72) lakhs; total comprehensive income of Rs. (2.75) lakhs And Rs. (133.72) lakhs for the quarter and year ended 31<sup>st</sup> March 2025 respectively and net cash inflows of Rs. 0.99 Lakhs for the year ended 31 March 2025 as considered in the consolidated financial results, which are unaudited furnished to us by the



Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such unaudited financial statements and other financial information.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial information certified by the Management.

The Statement includes the results for the quarter ended March 31, 2025, being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025, and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

**For B R A N D & Associates LLP**

Chartered Accountants

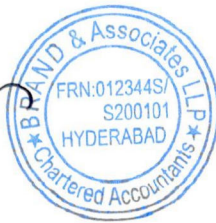
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**Kumaraswamy Reddy A**

Partner

Membership no: 220366



Date: May 29, 2025

Place: Hyderabad

**UDIN: 25220366BMJC002122**

**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.

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Email id: cte\_secretarial@ctempl.com; Website: www.ctempl.com

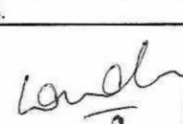
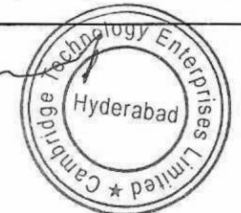
**CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2025**

*(Rupees in lakhs)*

SL. NO	Particulars	Quarter Ended			Year ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations	5052.91	5158.40	5706.98	19892.11	20622.75
II	Other income	127.43	176.17	331.35	524.59	548.91
III	<b>Total Income (I+II)</b>	<b>5180.34</b>	<b>5334.57</b>	<b>6038.33</b>	<b>20416.70</b>	<b>21171.66</b>
IV	<b>Expenses</b>					
	a. Cost of Services	549.82	479.63	732.32	2778.16	3046.54
	b. Purchase of software licenses	179.11	361.27	314.88	1201.05	1195.51
	c. Employee benefits expense	2762.61	3580.62	3213.16	14597.25	12506.81
	d. Finance costs	60.70	320.61	418.73	936.46	882.20
	e. Depreciation and amortisation expense	648.22	333.56	262.86	1511.49	978.59
	f. Other expenses	1500.62	654.60	513.46	3997.61	1757.95
	<b>Total expenses</b>	<b>5701.08</b>	<b>5730.28</b>	<b>5455.41</b>	<b>25022.02</b>	<b>20367.60</b>
V	<b>Profit/(Loss) before tax (III-IV)</b>	<b>(520.72)</b>	<b>(395.72)</b>	<b>582.91</b>	<b>(4605.32)</b>	<b>804.06</b>
VI	Tax expense					
	(1) Current tax	39.61	28.70	114.25	219.28	269.56
	(2) Income tax for earlier years	(2.55)		18.69	(2.55)	18.69
	(3) Deferred tax	65.41	18.85	(3.03)	(15.84)	(42.06)
VII	<b>Profit/(Loss) after tax including non control Interest (V-VI)</b>	<b>(623.19)</b>	<b>(443.26)</b>	<b>452.99</b>	<b>(4806.21)</b>	<b>557.87</b>
	<b>Profit Attributable to Controlling Interest</b>	<b>(623.19)</b>	<b>(443.26)</b>	<b>552.91</b>	<b>(4806.21)</b>	<b>557.87</b>
	<b>Profit Attributable to Non-controlling Interest</b>	<b>0.00</b>	<b>0.00</b>	<b>(99.92)</b>	<b>0.00</b>	<b>0.00</b>
VIII	<b>Other comprehensive income</b>					
	<b>A(i) Items that will not be reclassified to profit or loss (net of tax)</b>					
	Remeasurement of defined benefit plans	77.76	9.81	18.14	57.98	(23.16)
	Fair value changes in investments	-	-	-	-	0.00
	<b>ii) Income tax relating to items that will not be reclassified to profit or loss</b>	<b>(21.63)</b>	<b>(2.73)</b>	<b>(10.44)</b>	<b>(16.13)</b>	<b>6.44</b>
	<b>B(i) Items that will be reclassified to profit or loss</b>					
	Exchange difference in translating the financial statements of foreign operations	4.43	221.85	(71.58)	313.81	255.90
	<b>(ii) Income tax relating to items that will be reclassified to profit or loss</b>					
IX	<b>Total comprehensive income for the period (VII+VIII)</b>	<b>(562.63)</b>	<b>(214.34)</b>	<b>389.11</b>	<b>(4450.55)</b>	<b>797.04</b>
	<b>Net Profit for the year attributable to:</b>					
	Owners of the parent	(623.19)	(443.26)	552.91	(4806.21)	557.87
	Non-Controlling Interests	0.00	0.00	(99.92)	0.00	0.00
	<b>Other Comprehensive Income attributable to:</b>					
	Owners of the parent	60.56	228.93	(63.88)	355.66	239.18
	Non-Controlling Interests	-	-	-	-	-
	<b>Total Comprehensive Income attributable to:</b>					
	Owners of the parent	(562.63)	(214.34)	489.03	(4450.55)	797.04
	Non-Controlling Interests	0.00	0.00	(99.92)	-	-
X	<b>Paid up equity share capital (FV of Rs 10 each)</b>	<b>1963.10</b>	<b>1963.10</b>	<b>1963.10</b>	<b>1963.10</b>	<b>1963.10</b>
XI	<b>Earnings per share (EPS) (Not annualised)</b>					
	(a) Basic	(3.17)	(2.26)	2.82	(24.48)	2.84
	(b) Diluted	(3.17)	(2.26)	2.82	(24.48)	2.84

**Notes:**

- The above audited consolidated results for the quarter and year ended 31 March 2025 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on May 29, 2025. The said results have been audited by the Statutory Auditors and they have issued an unmodified audit report on the same.
- 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.

**CAMBRIDGE TECHNOLOGY ENTERPRISES LIMITED**

CIN : L72200TG1999PLC030997

Registered Office : Capital Park, 4th Floor, Unit No. 403B &amp; 404, Plot No. 1-98/4/1-13, 28 &amp; 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@ctepi.com; Website: www.ctepi.com

**CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2025****(Rupees in lakhs)**

3. Figures for the last quarter of the financial year 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, N2T1 AI Solutions Private Limited 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 CBIZ Information Technology LLC, Dubai, Wholly Owned Step Down Subsidiaries.

5. The financial results are also available for perusal at Group's website viz., www.ctepi.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".

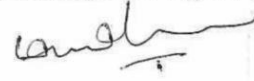
8. The Consolidated financial results are prepared based on Ind AS 110 "Consolidated Financial Statements".

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 March 31, 2024 is as follows:

Particulars	Quarter Ended			Year ended	
	31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
Income from operations	1451.36	1671.38	1688.54	6642.95	7631.64
Profit/(loss) before tax	<b>38.94</b>	<b>(36.86)</b>	<b>36.10</b>	<b>484.94</b>	<b>499.93</b>
Profit/(loss) after tax	(9.71)	(85.44)	(20.47)	254.34	347.95
Total comprehensive income for the period	6.52	(78.36)	(12.76)	256.30	331.24

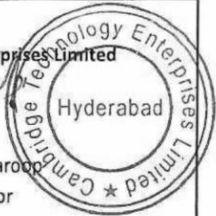
For Cambridge Technology Enterprises Limited



Dharani Raghurama Swaroop

Whole - Time Director

(DIN: 00453250)



Date: 29 May 2025

Place: Hyderabad

**CAMBRIDGE TECHNOLOGY ENTERPRISES LIMITED**  
**CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES**

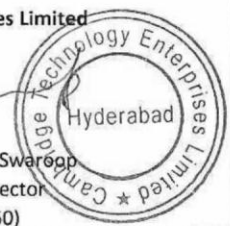
(Rupees in Lakhs)

Particulars	As at 31-03-2025	As at 31-03-2024
	Audited	Audited
<b>I. ASSETS</b>		
<b>Non-current Assets</b>		
(a) Property, plant and equipment and intangible assets	5,417.06	3,627.22
(b) Right-of-use assets	-	352.86
(c) Capital Work in progress	235.48	3,684.20
(d) Intangible Assets under development	-	-
(e) Financial assets		
(i) Investments	1,673.23	1,798.09
(ii) Other financial assets	74.34	1,325.63
(f) Deferred tax assets	278.35	278.38
(g) Other non-current assets	302.92	266.92
<b>Current Assets</b>		
<b>(a) Financial assets</b>		
(i) Trade receivables	4,981.41	5,927.82
(ii) Cash and cash equivalents	235.76	2,527.28
(iii) Bank balances other than (ii) above	1,818.14	2,969.29
(iv) Other financial assets	960.04	724.87
(b) Other current assets	3,627.13	3,766.32
<b>Total Assets</b>	<b>19,603.86</b>	<b>27,248.88</b>
<b>II. EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	1,963.10	1,963.10
(b) Other equity	4,831.55	9,283.55
<b>Non-controlling Interest</b>	-	-
<b>Liabilities</b>		
<b>Non-current Liabilities</b>		
<b>(a) Financial liabilities</b>		
(i) Borrowings	4,928.24	6,345.19
(ii) Lease liabilities	-	251.42
(b) Provisions	747.31	705.42
(c) Other non-current liabilities	-	-
<b>Current Liabilities</b>		
<b>(a) Financial liabilities</b>		
(i) Borrowings	3,695.92	5,394.55
(ii) Lease liabilities	-	104.19
(ii) Trade payables		
a) total outstanding dues of micro enterprises and small enterprises	36.64	10.42
b) total outstanding dues of creditors other than micro enterprises and small enterprises	552.71	505.29
(iii) Other financial liabilities	1,304.66	698.11
(b) Other current liabilities	1,295.44	1,770.73
(c) Provisions	98.34	98.64
(d) Current tax liabilities (net)	149.95	118.27
<b>Total Equity and Liabilities</b>	<b>19,603.86</b>	<b>27,248.88</b>

For Cambridge Technology Enterprises Limited

Date: 29 May 2025  
Place: Hyderabad

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



**CAMBRIDGE TECHNOLOGY ENTERPRISES LIMITED**  
**CONSOLIDATED STATEMENT OF CASH FLOW**

(Rupees in lakhs)

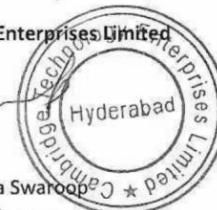
PARTICULARS	Year ended 31-03-2025	Year ended 31-03-2024
	Audited	Audited
<b>Cash flows from operating activities</b>		
Profit before tax	(4,605.31)	804.05
<b>Adjustments for:</b>		
Depreciation and amortisation expense	1,511.49	978.59
(Gain)/Loss on disposal of property, plant and equipment	27.28	5.76
Interest income	(2.39)	(0.18)
Liabilities no longer required written back	(84.88)	(7.17)
Interest income on financial assets carried at amortized cost	(349.03)	(475.95)
Excess of provision written back	(64.21)	0.00
Provision for doubtful debts	934.36	10.14
Bad Debts written off	5.37	10.63
Assets written off	393.67	0.00
Impairment of Software	174.27	0.00
Finance costs	893.17	704.61
Interest on Rent Deposit	0.00	(0.39)
Impairment loss on Investments	170.43	0.00
Net exchange difference	294.72	(52.30)
Unwinding of interest costs	36.83	4.20
Reversal of termination of leases	(23.97)	(0.30)
<b>Operating cash flow before working capital changes</b>	<b>(688.20)</b>	<b>1,981.67</b>
<b>Changes in operating assets and liabilities</b>		
(Increase) / Decrease in Trade receivables	17.42	(101.85)
(Increase) / Decrease in other financial assets other than trade receivables	5,571.33	(30.57)
(Increase) / Decrease in other assets	103.18	(2,188.68)
Increase / (Decrease) in Trade payables	76.03	59.91
Increase / (Decrease) in other financial liabilities	691.43	64.08
Increase / (Decrease) in provisions	41.59	290.49
Increase / (Decrease) in other liabilities	(598.68)	1,256.82
<b>Cash generated from operations</b>	<b>5,214.11</b>	<b>1,331.89</b>
Income taxes paid (net)	0.00	(90.00)
<b>Net cash generated from operating activities</b>	<b>5,214.11</b>	<b>1,241.89</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment (tangible and intangible assets), capital work-in-progress and capital advances	(3,354.95)	(3,778.74)
Interest received	-	0.00
Proceeds from sale of property, plant and equipment	6.13	0.20
Proceeds from sale of investments	0.00	(522.43)
<b>Net cash used in investing activities</b>	<b>(3,348.82)</b>	<b>(4,300.97)</b>
<b>Cash flows from financing activities</b>		
Proceeds from borrowings (net)	(3,115.58)	5,962.64
Payment of lease liabilities	(148.059)	(11.17)
Interest paid	(893.17)	(704.61)
<b>Net cash flow from/(used in) financing activities</b>	<b>(4,156.81)</b>	<b>5,246.86</b>
<b>Net Increase/(Decrease) in cash and cash equivalents</b>	<b>(2,291.52)</b>	<b>2,187.79</b>
Cash and cash equivalents at the beginning of the year	2,527.28	339.49
<b>Cash and cash equivalents at the end of the year</b>	<b>235.76</b>	<b>2,527.28</b>

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

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

Date: 29 May 2025  
Place: Hyderabad



**Independent Auditor's Report on the Quarterly and Year to Date Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To

The Board of Directors

Cambridge Technology Enterprises Limited

**Report on the audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying statement of standalone financial results of Cambridge Technology Enterprises Limited (the "Company") for the quarter and year ended March 31, 2025, ("Statement"), 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").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Regulation 33 of Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit/(loss) and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2025.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



### **Emphasis of Matter**

The Management of the Company is of the opinion that the investments in subsidiaries have a realisable 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 4 of the standalone financial results). We have relied on the same and our opinion is not modified in respect of this matter.

### **Management's Responsibilities for the Standalone Financial Results**

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the recognition and measurement principles laid down in the applicable Indian accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



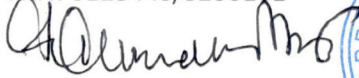
**Other Matter**

The Statement includes the results for the quarter ended March 31, 2025, being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025, and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

**For B R A N D & Associates LLP**

Chartered Accountants

FRN: 012344S/S200101



**Kumaraswamy Reddy A**

Partner

Membership no: 220366

Date: May 29, 2025

Place: Hyderabad

UDIN: 25220366 BMIC UT 9850

**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,  
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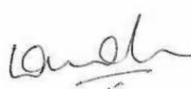
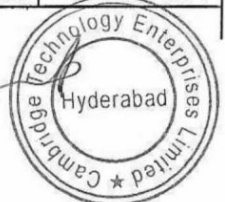
Tel:+91-40-6723-4400 Fax:+91-40-6723-4800

Email id: cte\_secretarial@ctempl.com; Website: www.ctempl.com

**STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2025**

*(Rupees in lakhs)*


SL. NO	Particulars	Quarter ended			Year ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations	1451.36	1671.38	1688.54	6642.95	7631.64
II	Other income	117.27	104.08	120.63	446.25	381.99
III	<b>Total Income (I+II)</b>	<b>1568.63</b>	<b>1775.46</b>	<b>1809.17</b>	<b>7089.20</b>	<b>8013.63</b>
IV	<b>Expenses</b>					
	a. Cost of services	115.49	90.62	187.77	374.75	632.49
	b. Purchase of software licenses	103.95	47.61	46.62	300.23	423.20
	c. Employee benefits expense	1025.50	1100.05	1122.95	4489.31	5221.14
	d. Finance costs	36.34	228.93	304.00	529.09	482.30
	e. Depreciation and amortisation exp	45.63	47.00	61.08	185.60	242.83
	f. Other expenses	202.78	298.11	50.65	725.27	511.74
	<b>Total expenses</b>	<b>1529.69</b>	<b>1812.32</b>	<b>1773.07</b>	<b>6604.25</b>	<b>7513.70</b>
V	<b>Profit/(Loss) before tax (III-IV)</b>	<b>38.94</b>	<b>(36.86)</b>	<b>36.10</b>	<b>484.94</b>	<b>499.93</b>
VI	Tax expense					
	(1) Current tax	43.11	28.70	49.80	219.28	166.32
	(2) Deferred tax	5.54	19.88	6.76	11.32	(14.34)
VII	<b>Profit/(Loss) after tax (V-VI)</b>	<b>(9.71)</b>	<b>(85.44)</b>	<b>(20.47)</b>	<b>254.34</b>	<b>347.95</b>
VIII	<b>Other comprehensive income</b>					
	i) Items that will not be reclassified to profit or loss					
	Remeasurement of defined benefit plans	22.50	9.81	18.14	2.72	(23.16)
	ii) Income tax relating to items that will not be reclassified to profit or loss	(6.26)	(2.73)	(10.43)	(0.76)	6.44
IX	<b>Total comprehensive income for the period (VII + VIII)</b>	<b>6.52</b>	<b>(78.36)</b>	<b>(12.76)</b>	<b>256.30</b>	<b>331.24</b>
X	<b>Paid up equity share capital (FV of Rs 10 each)</b>	<b>1963.10</b>	<b>1963.10</b>	<b>1963.10</b>	<b>1963.10</b>	<b>1963.10</b>
XI	<b>Earnings per share (EPS) (Not annualised)</b>					
	(a) Basic	(0.05)	(0.44)	(0.10)	1.30	1.77
	(b) Diluted	(0.05)	(0.44)	(0.10)	1.30	1.77

**Notes:**

1. The above audited standalone results for the quarter and year ended March 31, 2025 were reviewed by the Audit Committee meeting at their meeting held on May 29, 2025 and approved by the Board of Directors of the Company at their meeting held on May 29, 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. The financial results are also available for persual at Company's website viz., [www.ctepl.com](http://www.ctepl.com) and websites of BSE ([www.bseindia.com](http://www.bseindia.com)) and NSE ([www.nseindia.com](http://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 diminution 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. Comparative figures have been regrouped/reclassified to confirm to the current period's/year's presentation.

For Cambridge Technology Enterprises Limited

  
Dharani Raghurama Swaroop

Whole - Time Director

(DIN: 00453250)

Date: 29 May, 2025

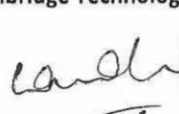
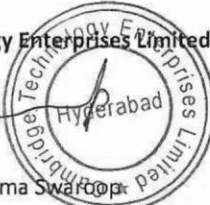
Place: Hyderabad

**CAMBRIDGE TECHNOLOGY ENTERPRISES LIMITED**  
**STANDALONE STATEMENT OF ASSETS AND LIABILITIES**

(Rupees in lakhs)

PARTICULARS	As at 31-03-2025	As at 31-03-2024
	Audited	Audited
<b>I. ASSETS</b>		
<b>Non-current Assets</b>		
(a) Property, plant and equipment and Intangible assets	1788.07	1958.32
(b) Financial assets		
(i) Investments	6066.61	6065.61
(ii) Other financial assets	68.48	1268.01
(c) Deferred tax assets (net)	167.45	179.52
(d) Other non-current assets	163.64	173.04
<b>Current Assets</b>		
<b>(a) Financial assets</b>		
(i) Trade receivables	265.90	212.86
(ii) Cash and cash equivalents	1.85	103.57
(iii) Bank balances other than (ii) above	1816.72	2969.29
(iv) Loans	1681.01	1189.64
(v) Other financial assets	237.61	205.33
(b) Other current assets	334.18	270.42
<b>Total Assets</b>	<b>12591.54</b>	<b>14595.59</b>
<b>II. EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	1963.10	1963.10
(b) Other equity	3206.68	2950.37
<b>Liabilities</b>		
<b>Non-current Liabilities</b>		
<b>(a) Financial liabilities</b>		
(i) Borrowings	1,719.57	2,866.07
(b) Provisions	592.95	548.03
<b>Current Liabilities</b>		
<b>(a) Financial liabilities</b>		
(i) Borrowings	2983.66	3350.85
(ii) Trade payables		
a) total outstanding dues of micro enterprises and small enterprises	16.11	10.42
b) total outstanding dues of creditors other than micro enterprises and small enterprises	251.32	163.06
(iv) Other financial liabilities	705.18	375.30
(b) Other current liabilities	923.05	2272.09
(c) Provisions	79.98	85.80
(d) Current tax liabilities (net)	149.95	10.49
<b>Total Equity and Liabilities</b>	<b>12591.54</b>	<b>14595.59</b>

For Cambridge Technology Enterprises Limited

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

Date: 29 May, 2025  
Place: Hyderabad

**CAMBRIDGE TECHNOLOGY ENTERPRISES LIMITED**  
**STANDALONE STATEMENT OF CASH FLOW**

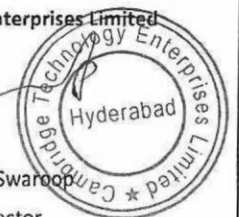
*(Rupees in lakhs)*

PARTICULARS	As at 31-03-2025		As at 31-03-2024	
	Audited		Audited	
<b>Cash flows from operating activities</b>				
Profit before taxation		484.94		499.92
Adjustments for:				
Depreciation and amortisation expense		185.60		242.83
(Gain)/Loss on disposal of property, plant and equipment		(0.64)		0.27
Excess provision written back		(70.65)		(7.08)
Liabilities no longer required to pay written back		(13.00)		(7.15)
Bad debts written off		5.14		7.90
Finance costs		529.09		307.94
Interest income on rent deposit		(0.01)		(0.40)
Interest income on loan to subsidiary		(115.71)		(66.26)
Unwinding of interest costs		0.22		0.97
Reversal of Interest on Termination of leases		-		(0.30)
Impairment of Loan		200.00		54.00
<b>Operating cash flow before working capital changes</b>		<b>1,204.98</b>		<b>1,032.63</b>
(Increase) / Decrease in trade receivables		(53.05)		(26.59)
(Increase) / Decrease in other financial assets other than trade receivables		2,028.45		(415.93)
(Increase) / Decrease in other assets		(54.16)		(97.49)
Increase / (Decrease) in trade payables		93.95		(10.46)
Increase / (Decrease) in other financial liabilities		316.89		14.09
Increase / (Decrease) in provisions		39.11		120.26
Increase / (Decrease) in other liabilities		(1,615.03)		1,569.31
<b>Cash generated from operations</b>		<b>1,961.14</b>		<b>2,185.81</b>
Income taxes paid, net		-		(90.00)
<b>Net cash generated from operating activities</b>		<b>1,961.14</b>		<b>2,095.81</b>
<b>Cash flows from investing activities</b>				
Purchase of property, plant and equipment (tangible and intangible assets), capital work-in-progress and capital advances		(20.41)		(78.86)
Proceeds from sale of property, plant and equipment		1.35		0.20
Investments made during the year		(1.00)		(4,475.56)
<b>Net cash used in investing activities</b>		<b>(20.06)</b>		<b>(4,554.22)</b>
<b>Cash flows from financing activities</b>				
Proceeds of borrowings (net)		(2,073.63)		3,219.26
Inter corporate Loans (net)		559.93		(384.29)
Payment of lease liabilities		-		(11.17)
Finance costs paid		(529.09)		(307.94)
<b>Net cash flow from/(used in) financing activities</b>		<b>(2,042.79)</b>		<b>2,515.86</b>
<b>Net Increase/(Decrease) in cash and cash equivalents</b>		<b>(101.71)</b>		<b>57.46</b>
Cash and cash equivalents at the beginning of the year		103.57		46.11
<b>Cash and cash equivalents at the end of the year</b>		<b>1.85</b>		<b>103.57</b>

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

*(Signature)*



Dharani Raghurama Swaroop

Whole - Time Director

(DIN: 00453250)

Date: 29 May, 2025

Place: Hyderabad



May 29, 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: Declaration regarding Auditor's Report with unmodified opinion.**


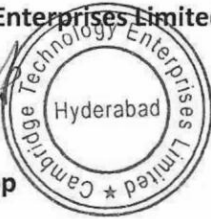
**Ref: Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations**

With reference to the above, we hereby confirm and declare that the Company has received audit report with unmodified opinion for both standalone and consolidated audited financial results of the Company for the financial year ended March 31, 2025 from the statutory auditors, M/s. B R A N D & Associated LLP, Chartered Accountants vide Independent Auditors Report dated May 29, 2025.

Thanking you,

Yours faithfully,

**For Cambridge Technology Enterprises Limited**

**Dharani Raghurama Swaroop**

**Whole – time Director**

**DIN: 00453250**

**Registered & Corporate Office:**

**Cambridge Technology Enterprises Limited**  
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.  
Tel:+91-40-6723-4400  
Fax:+91-40-6723-4800  
Email id: cte\_secretarial@ctepl.com  
CIN: L72200TG1999PLC030997

**Bengaluru**

91 Springboard Business Hub Pvt Ltd, 4th  
Floor, #175 & #176, Dollars Colony, Phase 4,  
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Bengaluru - 560 076, Karnataka, India.  
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Fax:+91-80-4299-5779

**Mumbai**

Level 4, A Wing, Dynasty Business  
Park Andheri Kurla Road, Andheri  
(E) Mumbai - 400 059,  
Maharashtra, India.  
Tel:+91-22-6786-9410  
Fax:+91-22-6786-9199

**Chennai**

AMARA SRI, situated at old No:  
313, New No: 455, Block No: 75,  
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Chennai 600018, Tamilnadu,  
India  
Tel: +91-40-6723-4400  
Fax:+91-40-6723-4800