

28th October 2024

BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street Mumbai 400 001 Scrip Code: 543232	National Stock Exchange of India Limited Exchange Plaza, 5th floor, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (East), Mumbai 400 051 Trading Symbol : CAMS
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Dear Sir/ Madam,

Sub: Outcome of the Board Meeting held on 28th October 2024

The Board of Directors of the Company at its meeting commenced at 11.00 AM and concluded at 01:05 PM today have inter alia transacted the following:

1. Approved the Un-Audited financial results of the Company for the quarter and half year ended September 30, 2024. In this regard, please find enclosed copies of the following:
 - i. Statement showing the Un-Audited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2024.
 - ii. Limited Review Report (Standalone and Consolidated) issued by the SR Batliboi & Associates LLP Statutory Auditors on the Financial Results of the Company.

Further, we would like to confirm that the Statutory Auditors have issued Limited Review Reports with unmodified opinion on the financial results of the Company for the quarter and half year ended September 30, 2024, pursuant to Regulation 33(3)(d) of the SEBI Listing Regulations

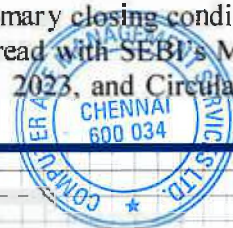
2. The Board has approved the payment of an Interim Dividend of Rs. 25.00 (including a special dividend of Rs.10.50) per equity share. The above Dividend will be paid to those shareholders as on 08th November 2024 which has been fixed as the "Record Date" for determining the members eligible to receive dividend. The expected date of disbursement of the dividend will be on or before 26th November 2024.
3. The Board has approved the terms of a Joint Venture Agreement ("JVA") to be entered into by the Company with KFin Technologies Limited ("KFIN") with respect to the incorporation of a joint venture company ("JVCo") by the Company and KFIN, for the purposes of owning, developing, maintaining and operating the jointly developed investment management platform and ecosystem named 'MF Central' ("Transaction"). Subject to execution of the JVA, the Transaction is subject to customary closing conditions. Details as required to be disclosed as per the LODR Regulations read with SEBI's Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023, and Circular No.

Computer Age Management Services Limited
Member of the Registrars Association of India (RAIN)

CIN: L65910TN1988C015757

Royal Towers, 158, Anna Salai, Chennai - 600 002, India.

Phone: +91 44 6109 2992 / 2843 2792, E-mail : secretariat@camsonline.com, Website : www.camsonline.com
Regd. Office : New No. 10, (Old No. 178), M.G.R. Salai, Nungambakkam, Chennai - 600 034, India.



SEBI/HO/CFD/ CFDPoD1/P/CIR/2023/123 dated July 13, 2023, are enclosed herewith as **Annexure – A.**

Details as per BSE's Circular No. 20230714-34 dated July 14, 2023, and NSE's Circular No. NSE/ CML/2023/57 dated July 14, 2023, are as under:

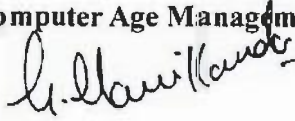
Date of occurrence of event/ information	October 28, 2024
Time of occurrence of event/ information	01:05 PM

The Company has made arrangement for release of the Un-audited financial results for the quarter and half year ended September 30, 2024 in the newspaper as per the requirement of the SEBI (LODR) Regulation, 2015 and the same will be available in the website of the Company.

We request you take the above on records.

Thanking you,

Yours faithfully,
For Computer Age Management Services Limited



G Manikandan
Company Secretary and Compliance Officer



Computer Age Management Services Limited

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Annexure – A

Details as required to be disclosed as per the LODR Regulations read with SEBI's Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023, and Circular No. SEBI/HO/CFD/ CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

Sr. No.	Particulars	Details
01	Name(s) of parties with whom the agreement is entered;	KFin Technologies Limited ("KFIN")
02	Purpose of entering into the agreement;	Incorporation of a joint venture company ("JVCo") by the Company and KFIN (to be owned 50% by each of the Company and KFIN) for the purposes of owning, developing, maintaining and operating the jointly developed investment management platform and ecosystem named 'MF Central'
03	Shareholding, if any, in the entity with whom the agreement is executed;	N/A.
04	Significant terms of the agreement (in brief) special rights like right to appoint directors, first right to share subscription in case of issuance of shares, right to restrict any change in capital structure etc.;	i. The Company and KFIN each has the right to nominate 2 (two) directors, and jointly nominate 1 (one) director on the board of directors of the JVCo; ii. The Company and KFIN have veto rights in relation to the JVCo undertaking certain actions, as set out in the agreement.
05	Whether the said parties are related to promoter/promoter group/ group companies in any manner. If yes, nature of relationship;	No.
06	Whether the transaction would fall within related party transactions? If yes, whether the same is done at "arm's length";	No.
07	In case of issuance of shares to the parties, details of issue price, class of shares issued;	The Company and KFIN together propose to infuse an amount equivalent to: (i) INR 1,00,000 (Indian Rupees one lakh) into the JVCo at the time of

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Sr. No.	Particulars	Details
		incorporation; and (ii) an additional INR 26,99,00,000 (Indian Rupees twenty six crore ninety nine lakh) on the closing date as per the terms and conditions of the agreement, at a nominal value of INR 10 (Indian Rupees ten) per equity share.
08	Any other disclosures related to such agreements, viz., details of nominee on the board of directors of the listed entity, potential conflict of interest arising out of such agreements, etc.;	N/A.

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Computer Age Management Services Limited

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Registered office: New No 10 Old No. 178, M.G.R Salai, Nungambakkam, Tamil Nadu, Chennai - 600 034

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Statement of unaudited standalone financial results for the quarter and half year ended 30 September 2024

(Rupees in lakhs except unless otherwise stated)

Particulars	Quarter ended			Half Year ended		Year ended
	30 Sep 2024	30 Jun 2024	30 Sep 2023	30 Sep 2024	30 Sep 2023	31 March 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from operations	34,190.16	30,801.07	25,496.58	64,991.23	49,853.72	1,05,448.22
II Other income	989.70	940.03	770.10	1,929.73	1,524.08	3,187.93
III Total revenue	35,179.86	31,741.10	26,266.68	66,920.96	51,377.80	1,08,636.15
IV Expenses						
Employee benefits expense	9,400.09	8,932.03	7,641.08	18,332.12	15,115.51	31,417.93
Finance costs	182.64	183.38	162.07	366.02	328.24	687.26
Depreciation and amortisation expense	1,518.62	1,420.22	1,434.45	2,938.84	2,796.08	5,840.64
Other expenses	8,147.20	7,672.45	6,121.77	16,419.65	12,450.67	25,888.06
Total expenses	19,848.55	18,208.08	15,359.37	38,056.63	30,690.50	63,833.89
V Profit before tax	15,331.31	13,533.02	10,907.31	28,864.33	20,687.30	44,802.26
VI Tax expense / (benefit):						
Current tax	3,864.66	3,380.08	2,755.14	7,244.74	5,233.84	11,172.88
Current tax expense of earlier periods	-	-	50.00	-	50.00	50.00
Deferred tax	(55.44)	(37.21)	(35.95)	(92.65)	(57.86)	(132.81)
Net tax expense	3,809.22	3,342.87	2,769.19	7,152.09	5,225.98	11,090.07
VII Profit for the period / year	11,522.09	10,190.15	8,138.12	21,712.24	15,461.32	33,712.19
VIII Other Comprehensive Income						
Items that will not be reclassified to Profit or Loss						
- Remeasurements of the defined benefit liabilities / asset	(98.66)	(82.67)	(0.15)	(181.33)	(109.81)	(175.07)
Income tax relating to items that will not be reclassified to profit or loss	24.83	20.81	0.04	45.64	27.64	44.06
Total Other Comprehensive Income/ (Loss) (net of tax)	(73.83)	(61.86)	(0.11)	(135.69)	(82.17)	(131.01)
IX Total Comprehensive Income for the period / year	11,448.26	10,128.29	8,138.01	21,576.55	15,379.15	33,581.18
X Paid up equity share capital (face value of Rs 10/- per share)	4,928.30	4,919.28	4,912.25	4,928.30	4,912.25	4,914.31
XI Other Equity						83,504.68
XII Earnings per share: (In Rs /-) (face value of Rs 10/- per share)						
(a) Basic	23.40	20.72	16.56	44.13	31.48	68.69
(b) Diluted	23.29	20.61	16.48	43.92	31.33	68.34
	Not annualised	Not annualised	Not annualised	Not annualised	Not annualised	Annualised
XIII Dividend per share (face value of Rs 10/- each)						
Total Dividend paid	13,531.08	-	9,802.54	13,531.08	9,802.54	20,611.96
Dividend per share (In Rs.)	27.50	-	20.00	27.50	20.00	42.00

See accompanying notes to statement of unaudited standalone financial results for the quarter & half year ended September 30, 2024



Signature



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Computer Age Management Services Limited

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Notes

1. Unaudited standalone Balance sheet as at 30 September 2024

(Rupees in lakhs except unless otherwise stated)

Particulars	Note No.	As at 30 September 2024	As at 31 March 2024
		Unaudited	Audited
A ASSETS			
1 Non-Current Assets			
Property, plant and equipment	4	7,384.13	7,440.03
Right to use assets	4	6,693.73	6,999.71
Capital Work in Progress		4.35	217.64
Intangible assets	4	1,241.84	1,836.38
Intangible assets under development		1,150.62	756.29
Financial Assets			
- Investments	5	30,498.61	30,498.61
- Loans & Advances	7	20.52	16.39
- Other financial assets	8	1,393.27	1,335.85
Deferred tax assets (Net)	25	1,085.48	992.83
Other non-current assets	12	677.67	137.84
Total Non-Current Assets		50,150.22	50,231.57
2 Current Assets			
Financial Assets			
- Investments	5	38,597.96	29,342.79
- Trade Receivables	6	5,941.73	4,904.65
- Loans	7	130.59	104.20
- Cash and Cash Equivalents	9	541.03	180.64
- Bank Balances other than Cash and Cash Equivalents	10	16,664.72	16,370.73
- Other Financial Assets	11	592.06	536.73
Current Tax Assets (Net)	11	-	-
Other Current Assets	12	25,319.92	28,330.08
Total Current Assets		87,788.01	79,769.82
TOTAL ASSETS		1,37,938.23	1,30,001.39
B EQUITY AND LIABILITIES			
1 Equity			
Share Capital	13	4,928.30	4,914.31
Other Equity	14	93,985.95	83,504.68
Total Equity		98,914.25	88,418.99
2 Non-Current Liabilities			
Financial Liabilities			
- Lease Liability	18	5,539.86	5,895.13
Provisions		6,712.07	6,683.30
Total Non-Current Liabilities		12,251.93	12,578.43
3 Current Liabilities			
Financial Liabilities			
- Lease Liability		2,357.39	2,282.66
- Trade Payables			
Dues to micro enterprises and small enterprises	15	105.81	1,047.32
Dues to creditors other than micro enterprises and small enterprises	15	5,944.94	5,048.68
- Other Financial Liabilities	16	6,753.87	7,424.66
Other Current Liabilities	17	7,853.05	10,931.65
Provisions	18	2,853.68	1,221.10
Current Tax Liabilities (Net)	19	903.31	1,047.90
Total Current Liabilities		26,772.05	29,003.97
Total Liabilities		39,023.98	41,582.40
Total Equity and Liabilities		1,37,938.23	1,30,001.39



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2. Unaudited Standalone Cash Flow Statement For the half Year 30 September 2024

(Rupees in lakhs except unless otherwise stated)

Particulars	For the Quarter ended 30 September 2024		For the Quarter ended 30 September 2023	
	Unaudited		Unaudited	
A. Cash flow from operating activities				
Profit / (Loss) before tax		28,864.33		20,687.30
Adjustments for:				
Depreciation and amortisation expense	2,938.84		2,796.08	
ESOP reserves in respect of subsidiaries	16.82		7.178	
(Profit) / loss on sale / write off of assets	12.02		(9.44)	
Expense on employee stock option scheme	661.22		307.13	
Finance costs	366.02		328.24	
Interest income	(690.08)		(619.98)	
Dividend income	(8.10)		-	
Net (gain) / loss on sale of investments	(1,000.46)		(674.69)	
Gain (loss) of fair valuation (net) of investments	(104.89)		(124.61)	
Expected credit loss (ECL) and Bad debts (Net)	49.39		9637	
Gain / Loss on Termination of lease contract	(4.21)		(0.80)	
Remeasurements on defined benefit obligation	(181.33)		(109.81)	
Increase / (decrease) in provisions, gratuity	25.96		(16.01)	
Operating profit / (loss) before working capital changes		30,945.53		22,731.37
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Trade Receivables	(1,086.48)		(1,616.03)	
Other Current Assets	(641.71)		(572.38)	
Other Non-Current Assets	(28.39)		51.32	
Other Financial Assets (Current & Non current)	(24.63)		(168.13)	
Loans & advances (Current & Non current)	(30.52)		(33.58)	
Change in Money held in trust	3,654.40		(2,858.16)	
Adjustments for increase / (decrease) in operating liabilities:				
Trade Payables	(45.25)		690.11	
Provisions (Current & Non current)	1,635.39		492.67	
Other Financial Liabilities (Current & Non current)			-	
Other Current Liabilities	(3,078.09)		3,101.25	
Cash generated from operations		31,300.26		21,818.43
Net income tax (paid) / refunds		(7,343.69)		(3,482.51)
Net cash flow from / (used in) operating activities (A)		23,956.56		18,335.92
B. Cash flow from investing activities				
Capital expenditure of PPE and intangible assets	(1,751.72)		(907.68)	
Proceeds from sale of PPE and intangible assets	5.28		26.26	
Bank deposits including margin money	(293.99)		(1,345.63)	
Net Sale / (Purchase) of current & non-current investments	(8,149.82)		(2,808.53)	
Investment in subsidiaries	(673.33)		(5,073.67)	
Interest received	573.28		380.67	
Dividend received	81.0		-	
Net cash flow from / (used in) investing activities (B)		(10,282.20)		(9,728.58)
C. Cash flow from financing activities				
Proceeds from issue of equity shares under ESOP scheme	1,771.75		1,174.77	
Principal towards lease liabilities	(1,188.63)		(897.39)	
Interest towards lease liabilities	(366.02)		(328.24)	
Dividends paid	(13,531.08)		(9,802.54)	
Net cash flow from / (used in) financing activities (C)		(13,313.98)		(9,853.40)
Net Increase / (decrease) in Cash and cash equivalents (A+B+C)		360.39		(1,246.07)
Cash and cash equivalents at the beginning of the period		180.64		1,416.93
Cash and cash equivalents at the end of the period		541.03		170.86
Components of cash and cash equivalents				
Cash on hand		28.4		28.0
Balance with bank		538.19		168.06
- in current accounts		541.03		170.86



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Notes to Statement of unaudited standalone financial results for the quarter and half year ended September 30, 2024

3. The financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 - Interim Financial Reporting, notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India and in terms of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
4. These results for the quarter and half year ended September 30, 2024 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on October 28, 2024, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The statutory auditors have carried out a limited review of the financial results.
5. The Company is in the business of providing data processing and other services to clients which is the primary segment. As such, the Company's financial results are largely reflective of the data processing and other services business and accordingly there are no separate reportable segments as per Ind AS 108 - Operating Segments.
6. During the Quarter ended September 30, 2024, the Company allotted 90,152 equity shares to its employees consequent to the exercise of options granted under the Employee Stock Options Scheme 2019.
7. The board of directors at its meeting held on October 28, 2024 have declared interim dividend of Rs. 25/- per equity share.
8. The quarterly results are also available on the stock exchange website www.bseindia.com and www.nseindia.com and on our website www.camsonline.com



Date: 28th October, 2024
Place: Chennai

On behalf of the Board of Directors
For Computer Age Management Services Limited



Anuj Kumar
Managing Director

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Independent Auditor's Review Report on the statement of unaudited standalone financial results for the quarter and half year ended September 30, 2024, of Computer Age Management Services Limited (the "Company") pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

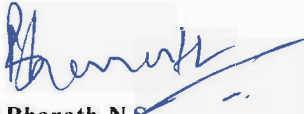
Review Report to
The Board of Directors
Computer Age Management Services Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Computer Age Management Services Limited (the "Company") for the quarter ended September 30, 2024 and year to date from April 1, 2024 to September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

ICAI Firm registration number: 101049W/E300004


per Bharath N S

Partner

Membership No.: 210934

UDIN: 24210934BKFUPBI082

Chennai

October 28, 2024



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Statement of unaudited consolidated financial results for the quarter & half year ended 30 September 2024

(Rupees in lakhs except unless otherwise stated)

Particulars	Quarter ended			Half Year ended		Year ended
	30 Sep 2024	30 Jun 2024	30 Sep 2023	30 Sep 2024	30 Sep 2023	31 March 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from operations	36,517.21	33,140.25	27,508.31	69,657.46	53,638.18	1,13,651.81
II Other income	1,257.41	1,170.64	962.72	2,428.05	1,930.56	4,064.81
III Total revenue	37,774.62	34,310.89	28,471.03	72,085.51	55,568.74	1,17,716.62
IV Expenses						
Employee benefits expense	11,857.00	11,299.90	9,768.25	23,156.90	19,263.46	39,715.74
Finance costs	216.04	213.36	196.89	429.40	399.17	821.35
Depreciation and amortisation expense	1,837.19	1,698.32	1,742.25	3,535.51	3,392.65	7,047.78
Other expenses	7,639.75	6,859.96	5,528.42	14,499.71	11,157.75	23,447.24
Total expenses	21,549.98	20,071.54	17,235.81	41,621.52	34,213.03	71,032.11
V Profit before tax	16,224.64	14,239.35	11,235.22	30,463.99	21,355.71	46,684.51
VI Tax expense / (benefit):						
Current tax	4,235.83	3,694.01	2,920.07	7,929.84	5,622.52	11,963.45
Current tax expense of earlier years	-	-	50.00	-	24.62	28.99
Deferred tax	(94.32)	(150.01)	(112.89)	(244.33)	(237.14)	(405.66)
Net tax expense	4,141.51	3,544.00	2,857.18	7,685.51	5,410.00	11,586.78
VII Profit for the period / year	12,083.13	10,695.35	8,378.04	22,778.48	15,945.71	35,097.73
VIII Other Comprehensive Income						
Items that will not be reclassified to Profit or Loss						
- Remeasurements of the defined benefit liabilities / asset	(92.53)	(144.96)	13.46	(237.49)	(111.98)	(201.14)
Income tax relating to items that will not be reclassified to profit or loss	23.29	36.48	(3.39)	59.77	28.18	50.62
Items that may be reclassified to Profit or Loss						
- Exchange differences in translating the financial statements of foreign operations	0.56	5.27	2.60	5.83	2.14	2.92
Total Other Comprehensive Income / (Loss) (net of tax)	(68.68)	(103.21)	12.67	(171.89)	(81.66)	(147.60)
IX Total Comprehensive Income for the period / year	12,014.45	10,592.14	8,390.71	22,606.59	15,864.05	34,950.13
Profit attributable to						
- Owners of the Company	12,246.58	10,821.37	8,450.74	23,067.95	16,084.71	35,364.06
- Non-controlling interest	(163.45)	(126.02)	(72.70)	(289.47)	(139.00)	(266.33)
Total Comprehensive Income attributable to						
- Owners of the Company	12,174.08	10,718.24	8,458.81	22,892.33	15,998.67	35,211.85
- Non-controlling interest	(159.63)	(126.10)	(68.10)	(285.74)	(134.62)	(261.72)
X Paid up equity share capital (face value of Rs 10/- per share)	4,928.30	4,919.28	4,912.25	4,928.30	4,912.25	4,914.31
XI Other Equity						86,538.98
XII Earnings per share: (In Rs /-) (face value of Rs 10/- each)						
(a) Basic	24.88	22.01	17.24	46.88	32.81	72.06
(b) Diluted	24.76	21.88	17.12	46.66	32.65	71.68
	Not annualised	Not annualised	Not annualised	Annualised	Not annualised	Annualised
XIII Dividend per share (face value of Rs 10/- each)						
Total Dividend paid	13,531.08		9,802.54	13,531.08	9,802.54	20,611.96
Dividend per share (In Rs.)	27.50		20.00	27.50	20.00	42.00

See accompanying notes to the unaudited consolidated financial results for the quarter and half year ended September 30, 2024



Signature



Signature

CAMS

Computer Age Management Services Limited

CIN: L65910TN1988PLC015757

Registered office: New No 10 Old No. 178, M.G.R. Salai, Nungambakkam, Tamil Nadu, Chennai - 600 034

Website : www.camsonline.com | Email Id - secretarial@camsonline.com

Notes**1. Unaudited consolidated statement of assets & liabilities as at 30 September 2024**

(Rupees in lakhs except unless otherwise stated)

Particulars		As at 30 September 2024	As at 31 March 2024
		Unaudited	Audited
A	ASSETS		
1	Non-Current Assets		
	Property, plant and equipment	8,025.10	8,104.26
	Right of use assets	8,096.87	8,362.22
	Capital Work in Progress	4.35	217.64
	Goodwill	17,958.97	17,958.97
	Intangible assets	2,804.77	3,156.95
	Intangible asset under development	1,100.40	1,089.38
	Financial Assets		
	- Investments	-	-
	- Loans & Advances	21.37	16.39
	- Other financial assets	1,694.32	1,588.83
	Deferred tax assets	1,631.16	1,369.26
	Other non-current assets	677.75	139.77
	Total Non-Current Assets	42,015.06	42,003.66
2	Current Assets		
	Financial Assets		
	- Investments	51,755.39	40,655.03
	- Trade Receivables	7,171.85	6,486.43
	- Other Financial Assets	674.04	536.67
	- Cash and Cash Equivalents	986.23	674.27
	- Bank Balances other than Cash and Cash Equivalents	20,541.75	20,438.49
	- Loans & Advances	147.91	104.55
	Current Tax Assets (Net)	812.42	588.11
	Other Current Assets	27,075.77	29,933.54
	Total Current Assets	1,09,165.36	99,417.09
	TOTAL ASSETS	1,51,180.42	1,41,420.75
B	EQUITY AND LIABILITIES		
1	Equity		
	Share Capital	4,928.30	4,914.31
	Other Equity	98,085.30	86,538.98
	Equity attributable to owners of the Company	1,03,013.60	91,453.29
	Non-Controlling Interest	87.64	111.49
	Total Equity	1,03,101.24	91,564.78
2	Non-Current Liabilities		
	Financial Liabilities		
	- Lease Liability	6,657.02	6,993.45
	- Other Financial Liabilities	4,989.00	4,989.00
	Provisions	7,265.56	7,206.11
	Deferred Tax Liabilities	91.29	73.71
	Total Non-Current Liabilities	19,002.87	19,262.27
3	Current Liabilities		
	Financial Liabilities		
	- Borrowings	50.00	-
	- Lease Liability	2,768.07	2,637.43
	- Trade Payables		
	- Total outstanding dues to micro enterprises and small enterprises	57.07	378.60
	- Dues to Others	6,841.77	6,081.01
	- Other Financial Liabilities	6,754.34	7,424.66
	Other Current Liabilities	8,419.52	11,686.23
	Provisions	3,258.99	1,323.26
	Current Tax Liabilities (Net)	926.55	1,062.52
	Total Current Liabilities	29,076.31	30,593.71
	Total Liabilities	48,079.18	49,855.98
	Total Equity and Liabilities	1,51,180.42	1,41,420.75



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Computer Age Management Services Limited

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2. Unaudited consolidated cash flow statement for the half year ended 30 September 2024

(Rupees in lakhs except unless otherwise stated)

Particulars	For the Half Year ended 30 September 2024		For the Half Year ended 30 September 2023	
	Unaudited		Unaudited	
A. Cash flow from operating activities				
Profit / (Loss) before tax		30,463.99		21,355.71
<u>Adjustments for:</u>				
Depreciation and amortisation expense	3,535.51		3,392.65	
Remeasurements on defined benefit obligation	(237.49)		(109.84)	
(Profit) / loss on sale/ write off of assets	12.01		(10.06)	
Expense on employee stock option scheme	689.19		394.80	
Finance costs	429.40		399.17	
Interest income	(845.83)		(795.27)	
Dividend income	(8.10)		-	
Net (gain)/ loss on sale of investments	(1,313.18)		(836.53)	
Gain (loss) of fair valuation (net) of investments	(228.71)		(295.90)	
Expected credit loss (ECL) and Bad debts (Net)	59.19		115.00	
Unrealised Foreign exchange (Gain)/Loss	5.83		-	
Increase/ (decrease) in provisions, gratuity	62.76		56.18	
Gain/ loss on lease termination	(4.21)		(0.80)	
Operating profit/ (loss) before working capital changes		32,620.36		23,799.72
<u>Changes in working capital:</u>				
Adjustments for (increase)/ decrease in operating assets:				
Trade Receivables	(744.61)		(2,204.53)	
Other Current Assets	(794.10)		(1,211.68)	
Other Non-Current Assets	(26.54)		49.05	
Loans & Advances	(48.34)		(36.00)	
Other Financial Assets	(101.04)		(231.51)	
Change in money held in trust	3,654.40		(2,858.16)	
Adjustments for increase / (decrease) in operating liabilities:				
Trade Payables	439.23		1,118.59	
Provisions	1,932.42		661.32	
Other Current Financial Liabilities	(2.54)		673.33	
Other Current Liabilities	(3,266.76)		3,032.15	
Cash generated from operations		33,662.48		22,792.28
Net income tax (paid) / refunds		(8,229.54)		(3,859.98)
Net cash flow from / (used in) operating activities (A)		25,432.94		18,932.30
B. Cash flow from investing activities				
Capital expenditure on PPE & intangible assets	(1,966.81)		(1,725.86)	
Proceeds from sale of PPE & intangible assets	5.34		27.02	
Bank deposits including margin money deposits	(103.26)		(1,622.29)	
Acquisition of controlling interest in Subsidiary including PPE	(673.33)		(4,038.74)	
Purchase / Proceeds from sale of current / non-current investments	(9,558.47)		(2,941.02)	
Interest received, increase / (decrease) in accrued interest	664.46		404.77	
Dividend received	8.10		-	
Net cash flow from / (used in) investing activities (B)		(11,623.97)		(9,896.12)
C. Cash flow from financing activities				
Proceeds from issue of equity shares under ESOP scheme	1,771.76		1,174.77	
Proceeds from borrowings	50.00		-	
Share application money received	-		-	
Principal towards lease liabilities	(1,361.36)		(1,099.00)	
Interest on lease liabilities	(428.87)		(399.17)	
Dividends paid	(13,528.55)		(9,802.54)	
Net cash flow from / (used in) financing activities (C)		(13,497.02)		(10,125.94)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		311.96		(1,089.76)
Cash and cash equivalents at the beginning of the period		674.27		1,639.37
Cash and cash equivalents at the end of the period		986.23		549.61



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Computer Age Management Services Limited

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Notes to Statement of unaudited consolidated financial results for the quarter and half year ended September 30, 2024

3. The consolidated financial results of the Computer Age Management Services Limited ("Company") and its subsidiaries (Collectively referred as "Group") have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 - Interim Financial Reporting, notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India and in terms of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements)
4. The above results for the quarter and half year ended September 30, 2024 were reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on October 28, 2024, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The statutory auditors have carried out a limited review of the financial results.
5. The Group is in the business of providing data processing and other services to clients which is the primary segment. As such, the Group's financial results are largely reflective of the data processing and other services business and accordingly there are no separate reportable segments as per Ind AS 108 - Operating Segments.
6. During the quarter ended September 30, 2024, the Company allotted 90,152 equity shares to its employees consequent to the exercise of options granted under the Employee Stock Options Scheme 2019.
7. The board of directors at its meeting held on October 28, 2024 have declared interim dividend of Rs. 25/- per equity share.
8. The financial results are also available on the stock exchange website www.bseindia.com and www.nseindia.com and on our website www.camsonline.com



On behalf of the Board of Directors
For Computer Age Management Services Limited



Anuj Kumar
Managing Director

Date: 28th October, 2024
Place: Chennai

Independent Auditor's Review Report on statement of unaudited consolidated financial results for the quarter and half year ended September 30, 2024, of the Computer Age Management Services Limited (the "Holding Company") pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Computer Age Management Services Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Computer Age Management Services Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as the "Group"), for the quarter and half year ended September 30, 2024 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

Name of the entity	Relationship
Computer Age Management Services Limited	Holding Company
CAMS Insurance Repository Services Limited	Subsidiary Company
CAMS Investor Services Private Limited	Subsidiary Company
Sterling Software Private Limited	Subsidiary Company
CAMS Payment Services Private Limited	Subsidiary Company
CAMS Financial Information Services Private Limited	Subsidiary Company
Fintuple Technologies Private Limited	Subsidiary Company
Think Analytics India Private Limited	Subsidiary Company
Think Analytics Consultancy Services Private Limited	Subsidiary Company
Think 360 AI, Inc.	Subsidiary Company

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information



S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of six subsidiaries, whose unaudited interim financial results include total assets of Rs. 24,628.82 lacs as on September 30, 2024, total revenues of Rs 4,384.52 lacs and Rs 8,478.63 lacs, total net profit after tax of Rs. 874.36 lacs and Rs. 1,636.95 lacs, total comprehensive income of Rs. 871.46 lacs and Rs. 1,592.37 lacs, for the quarter ended September 30, 2024 and the period ended on that date respectively, and net cash inflows of Rs. 255.14 lac sand net cash outflows of Rs. 131.77 lacs for the half year ended September 30, 2024 and half year ended September 30, 2023, as considered in the Statement which have been reviewed by their respective independent auditors.

The independent auditor's reports on interim financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries, is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement in respect of matters stated above is not modified with respect to our reliance on the work done and the reports of the other auditors.

For S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

ICAI Firm registration number: 101049W/E300004



per **Bharath N S**

Partner

Membership No.: 210934

UDIN: 24210934BKFUPC4472

Chennai

October 28, 2024

