Date: November 12, 2026

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

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

Dear Sir/Ma'am,

Sub: Outcome of Board Meeting of the Company held on November 12, 2026 under Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations')

In continuation of our earlier intimation dated November 05, 2026 and pursuant to Regulation 30 & 33 read with Part A of Schedule III of the SEBI Listing Regulations, we hereby inform you that the Board of Directors of Cambridge Technology Enterprises Limited ("the Company") at its meeting held today i.e., Thursday, November 12, 2026, has inter-alia, considered, approved and/or took note of the following the following:

1. **Un-Audited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2026:**

Pursuant to Regulation 33 of SEBI Listing Regulations, the Board of Directors of the Company has considered and approved the Un-Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended September 30, 2026 and took note of the Limited Review Report submitted by the Statutory Auditors of the Company, for the quarter and half year ended September 30, 2026.

In this regard, we hereby enclose the following:

a) Statement showing the Un-Audited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2026;

b) Limited Review Report on the Un-Audited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2026 issued by M/s. S B C & Co., Chartered Accountants, Statutory Auditors of the Company.

The same has been annexed as **Annexure – I.**

2. **Assignment/Transfer of loan receivable from FA Software Services Private Limited to Aglow Financial Services Private Limited:**

Pursuant to Regulation 30 read with Para B of Part A of Schedule III of the SEBI Listing Regulations, the Board of Directors has taken note of the following:

a) The approval of the Members, accorded by way of Special Resolution passed on at the Annual General Meeting held on September 29, 2026 under Section 180(1)(a) of the Companies Act, 2013, for the assignment/transfer of the loan receivable from FA Software Services Private Limited ("FA Software"), a wholly owned subsidiary of the Company, to Aglow Financial Services Private Limited ("Aglow"); and

b) The completion of the said assignment and the receipt of Rs. 40,00,000/- (Rupees Forty Lakh only) from Aglow as consideration for the assignment of the loan.

The details of the transaction are enclosed as **Annexure – II**.

3. **Disinvestment of 100% Shareholding in FA Software Services Private Limited, Wholly Owned Subsidiary of the Company:**

Cambridge Technology Enterprises Limited holds 100% equity shareholding in FA Software Services Private Limited, a wholly owned subsidiary of the Company.

The Board has approved the disinvestment of the entire shareholding (i.e., 10,000 equity shares of Rs. 10/- each Face Value) held in the said subsidiary.

Upon completion of the transfer, FA Software Services Private Limited shall cease to be a wholly owned subsidiary of the Company.

The relevant disclosures as prescribed under the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III, and the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 are enclosed as **Annexure - III**.

The Board Meeting commenced at 16:00 P.M. IST and concluded at 18:30 P.M. IST.

Kindly take the same on record and acknowledge the receipt.

Thanking you.
Yours faithfully,
For Cambridge Technology Enterprises Limited

Priyanka Chugh

Priyanka Chugh
Company Secretary & Compliance Officer
M.No.: A17550

Encl: As Above

Registered & Corporate Office:
Cambridge Technology Enterprises Limited
Capital Park, 4th Floor, Unit No. 403B & 404,
Plot No. 1-98/4/1-13, 28 & 29, Survey No.72,
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S B C AND CO.
CHARTERED ACCOUNTANTS
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Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Cambridge Technology Enterprises Limited

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results of Cambridge Technology Enterprises Limited ("the Company") for the quarter and half year ended September 30, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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 circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. Based on our review conducted as stated in paragraph 3 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 applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 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 Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

S B C AND CO. FRN: 004673S CHARTERED ACCOUNTANTS

5. Emphasis of Matter

We draw attention to Note 4 to the Statement, wherein the Management of the Company has stated that the investments in subsidiaries have a realisable value not lower than their carrying value and that, where applicable, the downstream investments of the respective subsidiaries are expected to carry valuations that will not result in any diminution in the value of the Company's investments. Our conclusion is not modified in respect of this matter.

6. Other Matter

We draw attention to Note 5 to the Statement, which explains that during the half year ended September 30, 2026 (in the quarter ended June 30, 2026), the Company disposed of its entire investment in its wholly owned subsidiary, RP Web Apps Private Limited, for a consideration of Rs. 6,08,800, being the face value of its equity shares, pursuant to a valuation report. Consequent to the disposal, the Company has recognised a loss of Rs. 2,92,22,400 as an exceptional item in the Statement of Profit and Loss for the half year ended September 30, 2026. We further draw attention to the fact that, as per the audited standalone financial statements of RP Web Apps Private Limited as at March 31, 2026, the said subsidiary had a positive net worth of Rs. 3,07,26,760, which is higher than the consideration at which the investment was disposed of. Our conclusion is not modified in respect of this matter.

7. Other Matter – Comparative Financial Information

The comparative financial information of the Company for the quarter ended June 30, 2026 and for the corresponding quarter and half year ended September 30, 2025 included in the Statement were reviewed, and the standalone financial statements of the Company for the year ended March 31, 2026 were audited, by the predecessor auditor, B R A N D & Associates LLP, Chartered Accountants, who expressed an unmodified conclusion / opinion on such financial information. Our conclusion is not modified in respect of this matter.

for **S B C AND CO**
Chartered Accountants
ICAI Firm Registration Number: 004673S

S B C AND CO. FRN: 004673S CHARTERED ACCOUNTANTS

Vure Raja Sekhar
Partner
Membership Number: 220383
UDIN: **26220383ASFJJF9650**
Place: Hyderabad
Date: 12th November 2026

CAMBRIDGE TECHNOLOGY ENTERPRISES LIMITED

CIN : L72200TG1999PLC030997

Registered Office : Capital Park, 4th Floor, Unit No. 403B & 404, Plot No. 1-98/4/1-13, 28 & 29, Survey No.72, Image Gardens Road, Madhapur, Hyderabad - 500 081, Telangana, India. Tel:+91-40-6723-4400 Fax:+91-40-6723-4800

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2026

(Rupees in lakhs)

SL. NO	Particulars	Quarter ended			Half year ended		
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	1403.34	1334.93	1551.23	2738.27	3094.01	5724.34
II	Other income	76.51	116.05	39.38	192.56	174.82	183.46
III	**Total Income (I+II)**	**1479.85**	**1450.98**	**1590.61**	**2930.83**	**3268.83**	**5907.80**
IV	**Expenses**						
	a. Cost of services	79.64	44.40	95.50	124.04	203.29	323.37
	b. Purchase of software licenses	10.39	37.13	11.14	47.52	29.57	90.32
	c. Employee benefits expense	991.77	984.46	1135.41	1976.23	2223.05	4085.29
	d. Finance costs	56.75	53.94	214.04	110.69	290.81	437.44
	e. Depreciation and amortisation expense	27.96	26.95	34.13	54.91	68.85	134.84
	f. Other expenses	146.01	115.30	110.87	261.31	238.98	459.12
	Total expenses	**1312.52**	**1262.18**	**1601.09**	**2574.70**	**3054.55**	**5530.37**
V	**Profit/(Loss) before tax before exceptional item (III-IV)**	**167.33**	**188.80**	**(10.48)**	**356.13**	**214.28**	**377.43**
VI	Exceptional Item	-	**292.22**	-	**292.22**	-	-
VII	**Profit/(Loss) before tax (V-VI)**	**167.33**	**(103.43)**	**(10.48)**	**63.91**	**214.28**	**377.43**
VIII	Tax expense						
	(1) Current tax	48.78	55.72	22.00	104.49	58.65	78.51
	(3) Deferred tax	(1.83)	(0.91)	(5.40)	(2.73)	3.25	26.01
IX	**Profit/(Loss) after tax (VII-VIII)**	**120.38**	**(158.24)**	**(27.08)**	**(37.85)**	**152.38**	**272.91**
X	**Other comprehensive income**						
	i) Items that will not be reclassified to profit or loss						
	Remeasurement of defined benefit plans	(8.08)	(31.55)	12.60	(39.63)	64.80	43.32
	ii) Income tax relating to items that will not be reclassified to profit or loss	2.25	8.78	(10.14)	11.03	(18.03)	(12.05)
XI	**Total comprehensive income for the period (IX + X)**	**114.55**	**(181.01)**	**(24.64)**	**(66.45)**	**199.15**	**304.18**
XII	**Paid up equity share capital (FV of Rs 10 each)**	**1963.10**	**1963.10**	**1963.10**	**1963.10**	**1963.10**	**1963.10**
XIII	**Earnings per share (EPS) (Not annualised) in Rs.**						
	(a) Basic	0.61	(0.81)	(0.14)	(0.19)	0.78	1.39
	(b) Diluted	0.61	(0.81)	(0.14)	(0.19)	0.78	1.39

Notes:

1.The above results for the quarter and Half year ended 30 September 2026 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 12 November, 2026. The Statutory Auditors have carried out limited review and expressed an unmodified opinion.

2. The financial results of the Company have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with the relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.

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

4.The Company is of the opinion that investments in subsidiaries have a realisable value not less than that is stated. Further, where applicable, the downstream investments of the respective subsidiaries are expected to carry valuations that will not lead to any dimunution in value of the Company's investments

5.During the first quarter, the Company divested its entire stake in RP Web Apps Private Limited, resulting in loss of Rs. 292.22 lakhs upon cessation of control. Considering the size and non-recurring nature of the transaction, the same has been disclosed as an Exceptional Item in the Statement of Profit and Loss.

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

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

For Cambridge Technology Enterprises Limited

Cambridge Technology Enterprises Ltd. Hyderabad

Raj Kumar Sehgal
Whole - Time Director & CFO
DIN: 01570858

Date: 12 November 2026
Place: Hyderabad

CAMBRIDGE TECHNOLOGY ENTERPRISES LIMITED
STANDALONE STATEMENT OF CASH FLOW

(Rupees in lakhs)

PARTICULARS	As at 30-Sep-26 Unaudited	31-Mar-2 Audited
Cash flows from operating activities		
Profit before taxation	63.90	377.43
Adjustments for:		
Depreciation and amortisation expense	54.91	134.84
(Gain)/Loss on disposal of property, plant and equipment	(1.66)	-
Provision for doubtful debts	1.93	(1.81)
Excess provision written back	(183.15)	(93.44)
Liabilities no longer required to pay written back	(5.17)	(0.55)
Bad debts written off	0.01	8.66
Deposits written off	21.76	3.47
Finance costs	110.58	437.44
Interest income on rent deposit	-	
Interest income on loan to subsidiary	-	(72.38)
Unwinding of interest costs	0.11	0.22
Reversal of Interest on Termination of leases	-	-
Imparment of Loan		-
loss on sale of investment in subsidiary	292.22	-
Operating cash flow before working capital changes	**355.44**	**793.88**
(Increase) / Decrease in trade receivables	(8.31)	91.03
(Increase) / Decrease in other financial assets other than trade receivables	35.77	195.12
(Increase) / Decrease in other assets	(138.31)	123.67
Increase / (Decrease) in trade payables	(165.74)	4.54
Increase / (Decrease) in other financial liabilities	110.02	30.34
Increase / (Decrease) in provisions	43.84	(70.39)
Increase / (Decrease) in other liabilities	(201.86)	(267.35)
Cash generated from operations	**30.85**	**900.84**
Income taxes paid, net	-	-
Net cash generated from operating activities	**30.85**	**900.84**
Cash flows from investing activities		
Purchase of property,plant and equipment (tangible and intangible assets), capital work-in-progress and capital advances	(11.54)	(0.50)
Proceeds from sale of property,plant and equipment	2.08	-
Proceeds from investments	6.09	-
Proceeds from bank deposits	(0.05)	1,741.32
Net cash used in investing activities	**(3.42)**	**1,740.82**
Cash flows from financing activities		
Proceeds of borrowings (net)	107.31	(2,127.04)
Inter corporate Loans (net)	(33.81)	(51.14)
Finance costs paid	(115.12)	(437.44)
Net cash flow from/(used in) financing activities	**(41.62)**	**(2,615.62)**
Net Increase/(Decrease) in cash and cash equivalents	**(14.19)**	**26.05**
Cash and cash equivalents at the beginning of the year	27.90	**1.85**
Cash and cash equivalents at the end of the year	**13.72**	**27.90**

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

Cambridge Technology Enterprises Ltd. Hyderabad

Raj Kumar Sehgal
Whole - Time Director & CFO
DIN: 01570858

Date: 12 November, 2026
Place: Hyderabad

CAMBRIDGE TECHNOLOGY ENTERPRISES LIMITED
STANDALONE STATEMENT OF ASSETS AND LIABILITIES

(Rupees in lakhs)

PARTICULARS	As at 30-Sep-26	As at 31-Mar-26
	Unaudited	Audited
I.ASSETS		
Non-current Assets		
(a) Property, plant and equipment and Intangible assets	1609.94	1653.74
(b) Financial assets		
(i) Investments	5767.30	6065.61
(ii) Other financial assets	45.06	107.49
(c) Deferred tax assets (net)	143.15	129.39
(d) Other non-current assets	152.54	30.76
Current Assets		
(a) Financial assets		
(i) Trade receivables	172.59	166.21
(ii) Cash and cash equivalents	13.72	27.90
(iii) Bank balances other than (ii) above	35.41	35.30
(iv) Loans	1785.74	1783.43
(v) Other financial assets	12.49	10.07
(b) Other current assets	359.93	343.40
Total Assets	**10097.87**	**10353.30**
II. EQUITY & LIABILITIES		
Equity		
(a) Equity share capital	1963.10	1963.10
(b) Other equity	3444.37	3510.85
Liabilities		
Non-current Liabilities		
(a) Financial liabilities		
(i) Borrowings	1,187.16	1,486.74
(b) Provisions	624.76	548.03
Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	1411.39	1038.30
(ii) Trade payables		
a) total outstanding dues of micro enterprises and small enterprises	24.34	22.90
b) total outstanding dues of creditors other than micro enterprises and small enterprises	76.72	249.07
(iv) Other financial liabilities	331.65	409.33
(b) Other current liabilities	875.97	1047.02
(c) Provisions	61.26	54.51
(d) Current tax liabilities (net)	97.15	23.45
Total Equity and Liabilities	**10097.87**	**10353.30**

For Cambridge Technology Enterprises Limited

Cambridge Technology Enterprises Ltd. Hyderabad

Raj Kumar Sehgal
Whole - Time Director & CFO
DIN: 01570858

Date: 12 November, 2026
Place: Hyderabad

S B C AND CO.
CHARTERED ACCOUNTANTS

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+91 90140 79600

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

To
The Board of Directors
Cambridge Technology Enterprises Limited

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of Cambridge Technology Enterprises Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and half year ended September 30, 2026 ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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 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:

   Parent:
   - Cambridge Technology Enterprises Limited

   Wholly owned subsidiaries:
   - Cambridge Technology Inc., USA
   - Cambridge Technology Investments Pte. Ltd., Singapore

S B C AND CO. ★ CHARTERED ACCOUNTANTS ★ FRN: 004873S

- CTE Technology Solutions Private Limited (formerly known as CTE Web Apps Private Limited), India
- FA Software Services Private Limited, India
- Appshark Software Inc., USA
- RP Web Apps Private Limited, India (up to April 06, 2026, being the date of disposal)

Wholly owned step-down subsidiaries:

- Cambridge Biz Serve Inc., Philippines
- CT Asia SDN. BHD., Malaysia (formerly known as CT Software Solutions SDN. BHD.)
- CBIZ Information Technology LLC, UAE
- Cambridge Innovation Capital LLC, USA
- Cambridge Technology Financial Services Inc., USA

5. Based on our review conducted and procedures performed as stated in paragraph 3 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 applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 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 Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. **Emphasis of Matter**

We draw attention to Note 6 to the Statement, which states that the Group has non-current investments which are valued at cost less impairment, and that the Management is of the opinion that these investments carry the value as stated in the Statement. Our conclusion is not modified in respect of this matter.

7. **Other Matter**

We draw attention to Note 7 to the Statement, which explains that during the half year ended September 30, 2026 (in the quarter ended June 30, 2026), the Parent disposed of its entire investment in its wholly owned subsidiary, RP Web Apps Private Limited, on April 06, 2026, for a consideration of Rs. 6,08,800, being the face value of its equity shares, pursuant to a valuation report. Consequent to the disposal and loss of control, in accordance with Ind AS 110 "Consolidated Financial Statements", the resultant loss of Rs. 3,01,17,960 has been recognised as an Exceptional Item in the Consolidated Statement of Profit and Loss for the half year ended September 30, 2026. The said loss had earlier been adjusted against Other Equity in the consolidated financial results for the quarter ended June 30, 2026; accordingly, the figures for the quarter ended June 30, 2026 included in the Statement have been restated. We further draw attention to the fact that, as per the audited standalone financial statements of RP Web Apps Private Limited as at March 31, 2026, the said subsidiary had a positive net worth of Rs. 3,07,26,760, which is higher than the consideration at which the investment was disposed of. Our conclusion is not modified in respect of this matter.

S B C AND CO. ★ CHARTERED ACCOUNTANTS FRN: 0[illegible]3S

8. The Statement includes the interim financial results of six subsidiaries, i.e. Cambridge Innovation Capital LLC, USA, Cambridge Technology Investments Pte. Ltd., Singapore, Cambridge Biz Serve Inc., Philippines, CT Asia SDN. BHD., Malaysia, Cambridge Technology Financial Services Inc., USA and CBIZ Information Technology LLC, UAE, which have not been reviewed by their auditors, whose interim financial results reflect total assets of Rs. 4112.72 lakhs as at September 30, 2026, total revenues of Rs. 19.21 lakhs and Rs. 39.67 lakhs, total net profit / (loss) after tax of Rs. (5.00) lakhs and Rs. (4.37) lakhs and total comprehensive income / (loss) of Rs. (5.00) lakhs and Rs. (4.37) lakhs for the quarter and half year ended September 30, 2026 respectively, as considered in the Statement. These interim financial results have been certified by the Management. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group. Our conclusion on the Statement is not modified in respect of this matter.

9. **Other Matter – Comparative Financial Information**

The comparative financial information of the Group for the quarter ended June 30, 2026 and for the corresponding quarter and half year ended September 30, 2025 included in the Statement were reviewed, and the consolidated financial statements of the Group for the year ended March 31, 2026 were audited, by the predecessor auditor, B R A N D & Associates LLP, Chartered Accountants, who expressed an unmodified conclusion / opinion on such financial information. Our conclusion is not modified in respect of this matter.

for **S B C AND CO**
Chartered Accountants
ICAI Firm Registration Number: 004673S

S B C AND CO FRN: 004673S CHARTERED ACCOUNTANTS

Vure Raja Sekhar
Partner
Membership Number: 220383
UDIN: **26220383LRYWYD9149**
Place: Hyderabad
Date: 12th November 2026

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@ctepl.com; Website: www.ctepl.com

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30 SEPTEMBER 2026

(Rupees in lakhs)

SL. NO	Particulars	Quarter Ended			Half year ended		Year ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	4492.60	4837.31	4410.89	9329.91	9437.05	18102.51
II	Other income	127.07	154.77	104.57	281.84	397.00	350.90
III	**Total Income (I+II)**	**4619.67**	**4992.08**	**4515.46**	**9611.75**	**9834.05**	**18453.41**
IV	**Expenses**						
	a. Cost of Services	632.15	606.33	794.20	1238.48	1583.23	2942.95
	b. Purchase of software licenses	307.59	425.22	105.13	732.81	458.47	1020.08
	c. Employee benefits expense	2346.14	2552.62	3013.33	4898.76	6113.72	10929.47
	d. Finance costs	123.62	137.45	284.75	261.07	436.73	790.36
	e. Depreciation and amortisation expense	205.91	201.67	319.73	407.58	659.35	888.54
	f. Other expenses	482.38	306.41	502.20	788.79	981.34	1716.39
	Total expenses	**4097.79**	**4229.70**	**5019.34**	**8327.49**	**10232.84**	**18287.79**
V	**Profit/(Loss) before tax before exceptional item (III-IV)**	**521.88**	**762.38**	**-503.88**	**1284.26**	**(398.79)**	**165.62**
VI	Exceptional Item	**0.00**	**301.18**	**0.00**	**301.18**	**0.00**	**0.00**
VII	**Profit/(Loss) before tax (V-VI)**	**521.88**	**461.20**	**(503.88)**	**983.08**	**(398.79)**	**165.62**
VIII	Tax expense						
	(1) Current tax	67.88	36.65	22.00	104.53	58.65	78.52
	(2) Income tax for earlier years				0.00	0.00	(43.04)
	(3) Deferred tax	(13.57)	8.97	(4.70)	(4.60)	4.27	82.50
IX	**Profit/(Loss) after tax including non control Interest (VII-VIII)**	**467.57**	**415.58**	**(521.18)**	**883.15**	**(461.71)**	**47.64**
	Profit Attributable to Controlling Interest	**467.57**	**415.58**	**(521.18)**	**883.15**	**(461.71)**	**47.64**
	Profit Attributable to Non-controlling Interest		-		-	-	-
X	**Other comprehensive income**						
	A(i) Items that will not be reclassified to profit or loss (net of tax)						
	Remeasurement of defined benefit plans	(91.83)	52.20	12.60	(39.63)	64.80	148.99
	Fair value changes in investments		-		-	-	-
	ii) Income tax relating to items that will not be reclassified to profit or loss	18.92	(7.89)	(10.14)	11.03	(18.03)	(41.45)
	B(i) Items that will be reclassified to profit or loss						
	Exchange difference in translating the financial statements of foreign operations	134.94	31.40	367.71	166.34	399.11	1087.63
	(ii) Income tax relating to items that will be reclassified to profit or loss						
XI	**Total comprehensive income for the period (IX+X)**	**529.60**	**491.29**	**(151.01)**	**1020.89**	**(15.83)**	**1242.81**
	Net Profit for the year attributable to:						
	Owners of the parent	**467.57**	**415.58**	**(521.18)**	**883.15**	**(461.71)**	**47.64**
	Non-Controlling Interests		-		-	-	-
	Other Comprehensive Income attributable to:						
	Owners of the parent	**62.03**	**75.71**	**370.17**	**137.74**	**445.88**	**1195.17**
	Non-Controlling Interests		-		-	-	-
	Total Comprehensive Income attributable to:						
	Owners of the parent	**529.60**	**491.29**	**(151.01)**	**1020.89**	**(15.83)**	**1242.81**
	Non-Controlling Interests		-		-	-	-
XII	**Paid up equity share capital (FV of Rs 10 each)**	**1963.10**	**1963.10**	**1963.10**	**1963.10**	**1963.10**	**1963.10**
XIII	**Earnings per share (EPS) (Not annualised) in Rs.**						
	(a) Basic	2.38	2.12	(2.65)	4.50	(2.35)	0.24
	(b) Diluted	2.38	2.12	(2.65)	4.50	(2.35)	0.24

Cambridge Technology Enterprises Ltd. Hyderabad

CAMBRIDGE TECHNOLOGY ENTERPRISES LIMITED

CIN : L72200TG1999PLC030997
Registered Office : Capital Park, 4th Floor, Unit No. 403B & 404, Plot No. 1-98/4/1-13, 28 & 29, Survey No.72,
Image Gardens Road, Madhapur, Hyderabad - 500 081, Telangana, India.
Tel:+91-40-6723-4400 Fax:+91-40-6723-4800
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CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30 SEPTEMBER 2026

(Rupees in lakhs)

Notes:

1.The above unaudited consolidated financial results for the quarter and half year ended 30 September 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 12 November 2026. The Statutory Auditors have carried out a limited review of these results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and have issued an unmodified conclusion thereon.

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 figures for the quarters ended 30 September 2026 and 30 September 2025 are the balancing figures between the unaudited figures for the respective half years and the published unaudited figures for the quarters ended 30 June of the respective financial years

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, FA Software Services Private Limited, India and Appshark Software Inc, USA, Wholly Owned Subsidiaries; Cambridge Biz Serve Inc., Philippines, CT Asia SDN BHD, Malaysia, CBIZ Information Technology LLC, UAE and Cambridge Innovation Capital LLC, USA and Cambridge Technology Financial Services, Inc. Wholly Owned Step Down Subsidiaries, RP Web Apps Private Limited ceased to be a subsidiary of the Company with effect from 6 April 2026.

5. The financial results are also available for perusal at Group's website viz., www.ctepl.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. During the quarter ended 30 June 2026, the Company divested its entire stake in RP Web Apps Private Limited, resulting in loss of control over the subsidiary. In the consolidated financial results for the quarter ended 30 June 2026, the loss arising on cessation of control, amounting to Rs. 301.18 lakhs, was inadvertently adjusted directly against equity/reserves instead of being recognized in the Consolidated Statement of Profit and Loss. The said amount has been appropriately recognized as an Exceptional Item in the Consolidated Statement of Profit and Loss during the current quarter. Consequently, the year-to-date consolidated financial results for the six months ended 30 September 2026 reflect the cumulative impact of this adjustment. The consequential consolidation adjustments arising on derecognition of the subsidiary's net assets and other related balances continue to be recognized directly in equity/reserves in accordance with the applicable requirements of Ind AS 110, Consolidated Financial Statements. Considering the size and non-recurring nature of the transaction, the loss has been disclosed as an Exceptional Item.

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

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

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

11. Additional information on standalone financial results as on September 30, 2026 is as follows:

Particulars	Quarter Ended			Half year ended		Year ended
	30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
Income from operations	1403.34	1334.93	1551.23	2738.27	3094.01	5724.34
Profit/(loss) before tax	167.33	188.80	(10.48)	356.13	214.28	377.43
Profit/(loss) after tax	120.38	(158.24)	(27.08)	(37.85)	152.38	272.91
Total comprehensive income for the period	114.55	(181.01)	(24.64)	(66.45)	199.15	304.18

For Cambridge Technology Enterprises Limited

Hyderabad

Raj Kumar Sehgal
Whole Time Director
DIN: 01570858

Date: 12 November 2026
Place: Hyderabad

CAMBRIDGE TECHNOLOGY ENTERPRISES LIMITED
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITES

(Rupees in Lakhs)

Particulars	As at 30-Sep-26 Unaudited	As at 31-Mar-26 Audited
I.ASSETS		
Non-current Assets		
(a) Property, plant and equipment and intangible assets	1,624.11	1,684.47
(b) Capital Work in progress	523.85	519.86
(c) Other Intangible Assets	3,152.55	3,360.22
(d) Right-of-use assets	638.79	721.47
(e) Financial assets		
(i) Investments	1,876.54	1,850.54
(ii) Other financial assets	53.29	115.51
(f) Deferred tax assets	169.39	155.46
(g) Other non-current assets	239.74	133.49
Current Assets		
(a) Financial assets		
(i) Trade receivables	4,803.23	4,366.16
(ii) Cash and cash equivalents	703.56	1,282.55
(iii) Bank balances other than (ii) above	36.59	36.52
(iv) Other financial assets	870.50	853.74
(b) Other current assets	3,559.57	3,415.04
Total Assets	**18,251.71**	**18,495.02**
II. EQUITY & LIABILITIES		
Equity		
(a) Equity share capital	1,963.10	1,963.10
(b) Other equity	7,104.19	6,074.36
Non-controlling Interest	-	-
Liabilities		
Non-current Liabilities		
(a) Financial liabilities		
(i) Borrowings	4,665.16	4,968.01
(ii) Lease liabilities	450.02	604.02
(b) Provisions	625.08	571.88
(c) Other non-current liabilities	-	
Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	1,622.83	2,364.28
(ii) Lease liabilities	233.02	150.25
(ii) Trade payables		
a) total outstanding dues of micro enterprises and small enterprises	35.14	34.82
b) total outstanding dues of creditors other than micro enterprises and small enterprises	197.66	319.48
(iii) Other financial liabilities	460.47	579.11
(b) Other current liabilities	736.61	786.68
(c) Provisions	61.27	55.57
(d) Current tax liabilities (net)	97.16	23.46
Total Equity and Liabilities	**18,251.71**	**18,495.02**

For Cambridge Technology Enterprises Limited

Cambridge Technology Enterprises Ltd. Hyderabad

Rajkumar Sehgal
Whole - Time Director
DIN: 01570858

Date: 12 November 2026
Place: Hyderabad

CAMBRIDGE TECHNOLOGY ENTERPRISES LIMITED

CONSOLIDATED STATEMENT OF CASH FLOW

(Rupees in lakhs)

PARTICULARS	As at 30-Sep-26	For the year ended 31-Mar-26
	Unaudited	Audited
Cash flows from operating activities		
Profit before tax	983.08	165.62
Adjustments for:		
Depreciation and amortisation expense	407.58	888.54
(Gain)/Loss on disposal of property, plant and equipment	-1.66	0.00
Liabilities no longer required written back	(94.41)	(155.24)
Interest income on financial assets carried at amortized cost	(2.62)	(88.67)
Excess of provision written back	(183.15)	(98.30)
Provision for doubtful debts	45.18	0.00
Bad Debts written off	0.01	320.00
Assets written off	81.24	3.47
Deposits no longer recoverable written off	21.76	0.00
Finance costs	225.96	710.51
Net exchange difference	(611.59)	132.13
Unwinding of interest costs	35.11	75.29
Loss on disposal of Wholly-Owned Subsidiary	301.18	0.00
Operating cash flow before working capital changes	**1,207.67**	**1,953.35**
Changes in operating assets and liabilities		
(Increase) / Decrease in Trade receivables	(482.26)	935.25
(Increase) / Decrease in other financial assets other than trade receivables	(8.73)	105.24
(Increase) / Decrease in other assets	(169.54)	470.19
Increase / (Decrease) in Trade payables	(27.09)	(235.05)
Increase / (Decrease) in other financial liabilities	64.51	(632.13)
Increase / (Decrease) in provisions	98.54	(119.91)
Increase / (Decrease) in other liabilities	128.16	(650.14)
Cash generated from operations	**811.26**	**1,826.81**
Income taxes paid (net)	-	-
Net cash generated from operating activities	**811.26**	**1,826.81**
Cash flows from investing activities		
Purchase of property,plant and equipment (tangible and intangible assets), capital work-in-progress and capital advances	(11.54)	(287.95)
Interest received	-	-
Proceeds from sale of property,plant and equipment	2.08	-
Proceeds from sale of investments	6.09	-
Proceeds from bank deposits	-0.13	1,741.52
Net cash used in investing activities	**(3.50)**	**1,453.57**
Cash flows from financing activities		
Proceeds from borrowings (net)	(1,044.30)	(1,291.87)
Payment of lease liabilities	(116.49)	(231.21)
Interest paid	(225.96)	(710.51)
Net cash flow from/(used in) financing activities	**(1,386.75)**	**(2,233.59)**
Net Increase/(Decrease) in cash and cash equivalents	**(578.99)**	**1,046.79**
Cash and cash equivalents at the beginning of the year	1,282.55	235.76
Cash and cash equivalents at the end of the year	**703.56**	**1,282.55**

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

Cambridge Technology Enterprises Ltd. Hyderabad

Raj Kumar Sehgal
Whole - Time Director
DIN: 01570858

Date: 12 November 2026
Place: Hyderabad

Annexure-II

In terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III, we hereby submit the requisite information as below:

Sl. No.	Particulars	Description
1.	**Nature of transaction**	Assignment/transfer of loan receivable of the Company from its wholly owned subsidiary.
2.	**Name of the borrower**	FA Software Services Private Limited, wholly owned subsidiary of the Company.
3.	**Name of the assignee and brief details**	Aglow Financial Services Private Limited, a company incorporated in India under the Companies Act, 1956.
4.	**Outstanding principal amount assigned**	Rs. 15,22,25,760/- (Rupees Fifteen Crore Twenty-Two Lakh Twenty-Five Thousand Seven Hundred and Sixty only).
5.	**Consideration received**	Rs. 40,00,000/- (Rupees Forty Lakh only).
6.	**Interest accrued and payable on the assigned debt**	Excluded from the assignment. The right to receive it continues with the Company.
7.	**Date of approval by the Members**	September 29, 2026 (Special Resolution under Section 180(1)(a) of the Companies Act, 2013).
8.	**Date of completion of the assignment**	12.11.2026
9.	**Whether the assignee belongs to the promoter/promoter group/group companies, and whether the transaction falls within related party transactions. If yes, whether done at "arm's length"**	Aglow Financial Services Private Limited is not related to the promoter/promoter group/group companies. The transaction does not fall within related party transactions.

Annexure-III

In terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III and the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, we hereby submit the requisite information as below:

Sl. No.	Particulars	Description
1.	**The amount and percentage of the turnover or revenue or income and net worth contributed by such unit or division or undertaking or subsidiary or associate company of the listed entity during the last financial year**	The amount and percentage of the turnover contributed by such subsidiary of the listed entity during the last financial year: Amount: INR 214919/- Percentage Contribution: 0.12% The amount and percentage of the net worth contributed by such subsidiary company of the listed entity during the last financial year: Amount: INR -21643351/- Percentage Contribution: -26.93%
2.	**Date on which the agreement for sale has been entered into**	The Share Purchase Agreement ("SPA") has not yet been executed. The date of execution shall be intimated upon finalization of the transaction.
3.	**The expected date of completion of sale/disposal**	The transaction is expected to be completed within such period as may be mutually agreed between the parties and subject to applicable regulatory requirements.
4.	**Consideration received from such sale/disposal**	10,000 equity shares of Rs. 10/- each to be sold at par, aggregating Rs. 1,00,000/-.
5.	**Brief details of buyers and whether any of the buyers belong to the promoter/ promoter group/group companies. If yes, details thereof**	AKIT IT Consulting Private Limited (a company incorporated in India under the Companies Act, 2013). The Buyer is not related to promoter/promoter group/ group companies.
6.	**Whether the transaction would fall within related party transactions? If yes, whether the same is done at "arm's length"**	No
7.	**Whether the sale, lease or disposal of the undertaking is outside Scheme of Arrangement? If yes, details of the same including compliance with**	Not Applicable.

	regulation 37A of LODR Regulations	
8.	**Additionally, in case of a slump sale, indicative disclosures provided for amalgamation/merger, shall be disclosed by the listed entity with respect to such slump sale**	Not Applicable.