

Date: May 30 2026

To  
**The Manager**  
**Department of Corporate Services**  
**BSE Limited**  
25<sup>th</sup> 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 held on May 30, 2026 under Regulation 30 and 33 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations')**

**Ref: SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155/2024 dated November 11 2024 (as amended from time to time)**

In continuation of our earlier intimation dated May 26, 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., Saturday, May 30 2026, has inter-alia, considered and approved the following:

**1. Audited Financial Results (Standalone and Consolidated) for the quarter and financial year ended March 31 2026:**

Pursuant to Regulation 33 of SEBI Listing Regulations, the Board of Directors of the Company has considered and approved the Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and financial year ended March 31 2026 and took note of the Statutory Audit Report submitted by the Statutory Auditors of the Company, for the financial year ended March 31 2026.

In this regard, we hereby enclose the following:

**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  
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**Mumbai**

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**Chennai**

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- a) Statement showing the Audited Financial Results (Standalone and Consolidated) for the quarter and financial year ended March 31 2026;
- b) Statutory Audit Report on the Audited Financial Results (Standalone and Consolidated) for the financial year ended March 31 2026 issued by M/s. B R A N D & Associates LLP., Chartered Accountants, Statutory Auditors of the Company.

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

## **2. Change in Directors of the Company:**

The Board of Directors has noted and approved the following changes in its composition, effective as detailed below:

### **a) Resignation of Mr. Sreenivas Medepalli – Non-Executive and Independent Director of the Company:**

Mr. Sreenivas Medepalli (DIN: 08727174) has tendered his resignation from the office of Director (Non-Executive and Independent) of the Company, with effect from the close of business hours on May 08, 2026. The Board has accepted his resignation and placed on record its sincere appreciation for the invaluable contribution, leadership, and guidance provided by Mr. Sreenivas Medepalli during his tenure as an Independent Director of the Company.

The requisite disclosures as required under Regulation 30 read with Schedule III of the SEBI Listing Regulations and the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155/2024 dated November 11, 2024, along with the resignation letter, were duly submitted to both Stock Exchange(s) on May 09, 2026.

### **b) Appointment of Mr. Vivek Kumar Singh (DIN: 09029741) – Additional (Non-Executive and Independent) Director of the Company:**

Based on the recommendation of the Nomination and Remuneration Committee and subject to approval of the shareholders, the Board has approved the appointment of Mr. Vivek Kumar Singh (DIN: 09029741) as an Additional (Non-Executive and Independent) Director of the Company, with effect from May 30 2026.

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The requisite disclosures as prescribed under Regulation 30 read with Schedule III, Part A, Sub-para 7 of the SEBI Listing Regulations and the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155/2024 dated November 11, 2024, have been annexed hereto as **Annexure – II**.

### 3. Re-constitution of Nomination and Remuneration Committee:

Consequent to the changes in the Board composition as detailed above, the Board of Directors has approved the reconstitution of the Nomination and Remuneration Committee, with effect from May 30, 2026 in pursuance to the Regulation 19 of the Listing regulations.

The revised composition of the said Committee is set out below:

<b>NOMINATION AND REMUNERATION COMMITTEE</b>			
<b>BEFORE</b>		<b>AFTER</b>	
<b>NAME OF THE DIRECTOR</b>	<b>DESIGNATION</b>	<b>NAME OF THE DIRECTOR</b>	<b>DESIGNATION</b>
<b>Mr. Manjula Aleti</b>	<b>Member</b>  Non-Executive and Independent Director	<b>Mr. Manjula Aleti</b>	<b>Member</b>  Non-Executive and Independent Director
<b>Mr. Lalpet Sridhar</b>	<b>Member</b>  Non-Executive and Independent Director	<b>Mr. Lalpet Sridhar</b>	<b>Member</b>  Non-Executive and Independent Director
<b>Mr. Srinivas Medepalli</b>	<b>Member</b>  Non-Executive and Independent Director	<b>Mr. Vivek Kumar Singh</b>	<b>Member</b>  Non-Executive and Independent Director

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#### 4. Notice received from National Stock Exchange of India Limited:

The Company had received a notice dated February 13, 2026, bearing reference no. NSE/LIST-SOP/FINES/0155 from the National Stock Exchange of India Limited (NSE), intimating the Company of non-compliance with Regulation 31 of the SEBI Listing Regulations. The said non-compliance pertains to a delay in the submission of the Shareholding Pattern for the quarter ended December 31, 2025, on the NSE platform, and the consequent fine levied thereunder in terms of SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated July 11, 2023 (last updated January 30, 2026).

In accordance with the aforesaid Notice, the Exchange had directed the Company to place the matter of non-compliance and the consequent action taken by the Exchange before the Board of Directors at its next Board Meeting, and to communicate the Board's comments to the Exchange thereafter.

#### Board Comments:

The Board was apprised of the reasons and circumstances that led to the delayed submission of the Shareholding Pattern. It was further informed that the Secretarial team had promptly taken remedial steps, including the filing of a waiver application with the Exchange. However, the said waiver application was rejected by the Exchange. The Board accordingly took cognizance of the non-compliance and advised the Secretarial team to exercise utmost care and diligence in ensuring timely compliance with all regulatory filing obligations going forward.

The Company is committed to strengthening its internal compliance framework and is actively implementing additional checks and controls to prevent recurrence of such incidents in the future.

The NSE Notice and the decision taken by the Exchange have been annexed hereto as **Annexure – III**.

#### 5. Appointment of Internal Auditor for Financial Year 2026-27:

On the recommendations of the Audit Committee, the Board of Directors has considered and approved the appointment of M/s. Aggarwal Monika & Co., Chartered Accountants, as the

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Internal Auditor of the Company for the financial year 2026-27. The Internal Auditor shall carry out the internal audit function in accordance with the provisions of section 138 of the Companies Act, 2013, and the applicable regulatory requirements.

The requisite disclosures as prescribed under Regulation 30 read with Schedule III, Part A, Sub-para 7 of the SEBI Listing Regulations and the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155/2024 dated November 11, 2024, have been annexed hereto as **Annexure – IV**.

#### **6. Assignment of Loan Extended to FA Software Services Private Limited (Wholly-Owned subsidiary of the Company) and Write-Off of Balance Amount:**

The Company had extended a loan to its Wholly Owned Subsidiary, FA Software Services Private Limited, to support its business operations. Due to continuous losses and inadequate cash flows, FA Software Services Private Limited has been unable to service or repay the loan. Based on management's assessment, recovery of the loan is considered highly improbable.

The Company has received an offer from an RBI-registered NBFC, to acquire the loan. After evaluating available recovery options, the management believes this represents the best possible realization under the circumstances and the transaction will be undertaken after obtaining the shareholders' approval.

#### **7. Divestment of 100% Shareholding in Subsidiaries of the Company:**

##### **a) CT Asia SDN. BHD., Malaysia (formerly known as CT Software Solutions SDN. BHD.)–**

The Company holds 100% of the share capital of Cambridge Technology Investments Pte. Ltd., Singapore ('CTI Singapore'), a Wholly Owned Subsidiary of the Company.

CT Asia SDN. BHD., Malaysia (formerly CT Software Solutions SDN. BHD.) ('CT Asia Malaysia') is a subsidiary of CTI Singapore and accordingly a step-down subsidiary of the Company.

The Management has evaluated the proposal for divestment of the Company's interest in CT Asia Malaysia through the sale of 100% of the share capital / entire shareholding held by CTI Singapore in CT Asia Malaysia. The proposed divestment is

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being undertaken with a view to rationalize the subsidiary structure and optimize the Group's operational focus, and is in the best interest of the Company and its stakeholders.

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

## **8. Restructuring of the Group Companies:**

### **a. Transfer of 100% Shareholding in Appshark Software Inc, USA, Wholly Owned Subsidiary Of The Company To Cambridge Technology Inc, USA Wholly Owned Subsidiary of the Company by way of Swap of Shares-**

The Company currently holds 100% of the equity share capital of AppShark Software Inc., USA ('Appshark'), a Wholly Owned Subsidiary incorporated in the USA.

In order to streamline operations and optimize the Group structure, it is proposed to transfer the entire shareholding of Appshark to Cambridge Technology Inc., USA ('CT Inc.'), another Wholly Owned Subsidiary of the Company.

This restructuring will be carried out by way of share swap subject to shareholders' approval under Section 186 of the Companies Act, 2013.

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

### **b. Merger of stepdown subsidiary Cambridge Innovation Capital LLC., USA into Cambridge Technology Inc, USA, a wholly owned subsidiary of the Company.**

The Company holds 100% of the share capital of Cambridge Technology Investments Pte. Ltd., Singapore ('CTI Singapore'), a Wholly Owned Subsidiary. Cambridge Innovation

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Capital LLC., USA ('CIC LLC') is a subsidiary of CTI Singapore and accordingly a step-down subsidiary of the Company.

Cambridge Technology Inc., USA ('CT Inc.') is a separate direct Wholly Owned Subsidiary of the Company incorporated in the United States of America.

The Management has evaluated the proposal for the merger of CIC LLC into CT Inc., whereby CIC LLC (step-down subsidiary) shall be merged with and into CT Inc. (direct WOS of the Company). The proposed merger is being undertaken to streamline and rationalize the Group's US subsidiary structure, consolidate operations, and optimize administrative and regulatory compliance costs, and is in the best interest of the Company and its stakeholders.

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

The Board Meeting commenced at 15:30 P.M. IST and concluded at 21:50 P.M. IST.

Kindly take the same on record and acknowledge the receipt.

Thanking you.  
Yours faithfully,  
**For Cambridge Technology Enterprises Limited**

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

**Encl: As Above**

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**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, 2026, ("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, 2026.

**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, 2026, being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026, 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: 30 May 2026

Place: Hyderabad

UDIN: 26220366BWHZOZ9012

**CAMBRIDGE TECHNOLOGY ENTERPRISES LIMITED**

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**STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2026**


*(Rupees in lakhs)*

SL. NO	Particulars	Quarter ended			Year ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations	1,229.85	1400.49	1451.36	5724.34	6642.95
II	Other income	(25.83)	34.47	117.27	183.46	446.25
III	<b>Total Income (I+II)</b>	<b>1204.01</b>	<b>1434.96</b>	<b>1568.63</b>	<b>5907.80</b>	<b>7089.20</b>
IV	<b>Expenses</b>					
	a. Cost of services	45.91	74.16	115.49	323.37	374.75
	b. Purchase of software licenses	16.01	44.74	103.95	90.32	300.23
	c. Employee benefits expense	883.83	978.40	1025.50	4085.29	4489.31
	d. Finance costs	80.74	65.90	36.34	437.44	529.09
	e. Depreciation and amortisation expense	32.53	33.46	45.63	134.84	185.60
	f. Other expenses	127.04	93.10	202.78	459.12	725.28
	<b>Total expenses</b>	<b>1186.06</b>	<b>1289.76</b>	<b>1529.69</b>	<b>5530.37</b>	<b>6604.26</b>
V	<b>Profit/(Loss) before tax (III-IV)</b>	<b>17.95</b>	<b>145.20</b>	<b>38.94</b>	<b>377.43</b>	<b>484.94</b>
VI	Tax expense					
	(1) Current tax	(6.25)	26.11	43.11	78.51	219.28
	(3) Deferred tax	12.20	10.56	5.54	26.01	11.32
VII	<b>Profit/(Loss) after tax (V-VI)</b>	<b>12.00</b>	<b>108.53</b>	<b>(9.71)</b>	<b>272.91</b>	<b>254.34</b>
VIII	<b>Other comprehensive income</b>					
	<b>i) Items that will not be reclassified to profit or loss</b>					
	Remeasurement of defined benefit plans	(25.51)	4.03	22.50	43.32	2.72
	<b>ii) Income tax relating to items that will not be reclassified to profit or loss</b>	<b>7.10</b>	<b>(1.12)</b>	<b>(6.26)</b>	<b>(12.05)</b>	<b>(0.76)</b>
IX	<b>Total comprehensive income for the period (VII + VIII)</b>	<b>(6.41)</b>	<b>111.44</b>	<b>6.53</b>	<b>304.18</b>	<b>256.30</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) in Rs.</b>					
	(a) Basic	0.06	0.55	(0.05)	1.39	1.30
	(b) Diluted	0.06	0.55	(0.05)	1.39	1.30

**Notes:**

- The above audited standalone results for the quarter and year ended 31 March 2026 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 30 May, 2026. 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.
- The financial results are also available for perusal at Company's website viz., www.ctep.com and websites of BSE (www.bseindia.com) and NSE (www.nseindia.com).
- The Company is of the opinion that investments in subsidiaries have a realisable value not less than that is stated. Further, where applicable, the downstream investments of the respective subsidiaries are expected to carry valuations that will not lead to any diminution in value of the Company's
- The Company has one reportable segment as per the requirements of Ind AS 108 "Operating Segments".
- Comparative figures have been regrouped/reclassified to conform to the current period's/year's presentation.

For Cambridge Technology Enterprises Limited

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

Date: 30 May, 2026  
Place: Hyderabad

## CAMBRIDGE TECHNOLOGY ENTERPRISES LIMITED

## STANDALONE STATEMENT OF CASH FLOW

(Rupees in lakhs)

PARTICULARS	For the year ended	For the year ended
	31-Mar-26	31-Mar-25
	Audited	Audited
<b>Cash flows from operating activities</b>		
<b>Profit before taxation</b>	377.43	484.94
<b>Adjustments for:</b>		
Depreciation and amortisation expense	134.84	185.60
(Gain)/Loss on disposal of property, plant and equipment	-	(0.64)
Provision for doubtful debts	(1.81)	
Excess provision written back	(93.44)	(70.65)
Liabilities no longer required to pay written back	(0.55)	(13.00)
Bad debts written off	8.66	5.14
Deposits written off	3.47	
Finance costs	437.44	529.09
Interest income on rent deposit	-	(0.01)
Interest income on loan to subsidiary	(72.38)	(115.71)
Unwinding of interest costs	0.22	0.22
Impairment of Loan	-	200.00
<b>Operating cash flow before working capital changes</b>	<b>793.88</b>	<b>1,204.98</b>
(Increase) / Decrease in trade receivables	91.03	(53.05)
(Increase) / Decrease in other financial assets other than trade receivables	1,936.44	2,028.45
(Increase) / Decrease in other assets	123.67	(54.16)
Increase / (Decrease) in trade payables	4.54	93.95
Increase / (Decrease) in other financial liabilities	30.34	316.89
Increase / (Decrease) in provisions	(70.39)	39.11
Increase / (Decrease) in other liabilities	(267.35)	(1,615.03)
<b>Cash generated from operations</b>	<b>2,642.16</b>	<b>1,961.14</b>
Income taxes paid, net	-	
<b>Net cash generated from operating activities</b>	<b>2,642.16</b>	<b>1,961.14</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	(0.50)	(20.41)
Proceeds from sale of property, plant and equipment	-	1.35
Investments made during the year	-	(1.00)
<b>Net cash used in investing activities</b>	<b>(0.50)</b>	<b>(20.06)</b>
<b>Cash flows from financing activities</b>		
Proceeds of borrowings (net)	(2,127.04)	(2,073.63)
Inter corporate Loans (net)	(51.14)	559.93
Finance costs paid	(437.44)	(529.09)
<b>Net cash flow from/(used in) financing activities</b>	<b>(2,615.63)</b>	<b>(2,042.79)</b>
<b>Net Increase/(Decrease) in cash and cash equivalents</b>	<b>26.05</b>	<b>(101.71)</b>
Cash and cash equivalents at the beginning of the year	1.85	103.57
<b>Cash and cash equivalents at the end of the year</b>	<b>27.90</b>	<b>1.85</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

*Raj Kumar Sehgal*  
Raj Kumar Sehgal

Whole - Time Director & CFO

DIN: 01570858

Date: 30 May, 2026

Place: Hyderabad

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

PARTICULARS	(Rupees in lakhs)	
	As at 31-Mar-26	As at 31-Mar-25
	Audited	Audited
<b>I. ASSETS</b>		
<b>Non-current Assets</b>		
(a) Property, plant and equipment and Intangible assets	1653.74	1788.07
(b) Right-of-use-assets	-	-
(c) Capital work in progress	-	-
<b>(b) Financial assets</b>		
(i) Investments	6065.61	6066.61
(ii) Other financial assets	107.49	68.48
(c) Deferred tax assets (net)	129.39	167.45
(d) Other non-current assets	30.76	163.64
<b>Current Assets</b>		
<b>(a) Financial assets</b>		
(i) Trade receivables	166.21	265.90
(ii) Cash and cash equivalents	27.90	1.85
(iii) Bank balances other than (ii) above	35.30	1816.72
(iv) Loans	1783.43	1681.01
(v) Other financial assets	10.07	237.61
(b) Other current assets	343.40	334.18
<b>Total Assets</b>	<b>10353.30</b>	<b>12591.54</b>
<b>II. EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	1963.10	1963.10
(b) Other equity	3510.85	3206.68
<b>Liabilities</b>		
<b>Non-current Liabilities</b>		
<b>(a) Financial liabilities</b>		
(i) Borrowings	1,486.74	1,719.57
(i) Lease liabilities	-	0.00
(b) Provisions	548.03	592.95
<b>Current Liabilities</b>		
<b>(a) Financial liabilities</b>		
(i) Borrowings	1038.30	2983.66
(ii) Lease liabilities	-	0.00
<b>(ii) Trade payables</b>		
a) total outstanding dues of micro enterprises and small enterprises	22.90	16.11
b) total outstanding dues of creditors other than micro enterprises and small enterprises	249.07	251.32
(iv) Other financial liabilities	409.33	705.18
(b) Other current liabilities	1047.02	923.05
(c) Provisions	54.51	79.98
(d) Current tax liabilities (net)	23.45	149.95
<b>Total Equity and Liabilities</b>	<b>10353.30</b>	<b>12591.54</b>

For Cambridge Technology Enterprises Limited

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

Date: 30 May, 2026  
Place: Hyderabad

**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

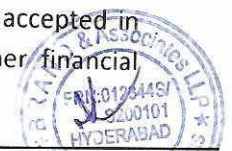
**Report on the audit of the Consolidated Financial Results**

**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, 2026 ("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  
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, 2026, and for the year ended March 31, 2026.

### **Basis for Opinion**

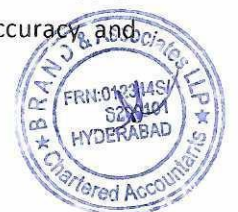
We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group 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 and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

### **Emphasis of Matter**

1. The Group has non-current investments which are valued at cost less impairment. The Group is of the opinion that these investments carry the value as stated in the consolidated financial results (Refer Note 5 of the consolidated financial results). We have relied on the same and our opinion is not modified in respect of this matter.
2. There is a change in accounting estimate of useful life of some Intangible Assets in Cambridge Technology Inc , US (Subsidiary) from 5 years to 15 years based on technical evaluation by the management which has resulted in decrease of Rs. 370.67 lacs in amortization, resulting in a corresponding increase in profits by the same amount. Excess amortization expense charged in Q1, Q2 and Q3 of FY 2025-26 has been reversed in Q4 (Refer to Note 5 to the notes of Regulation 33 of consolidated financial results). We have relied on the same and our opinion is not modified in respect of this matter.

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

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in the applicable 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. The respective Board of Directors of the companies included in the are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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,



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, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

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

The respective Board of Directors of the companies included in the are also responsible for overseeing the financial reporting process of the Group.

#### **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 9,710.92 lakhs as of 31 March 2026, total income of Rs. 3,434.06 Lakhs and Rs. 15,050.50 Lakhs, net profit/(loss) of Rs. 458.76 lakhs and Rs. (86.34) Lakhs; total comprehensive income of Rs. 458.76 lakhs and Rs. 86.34 Lakhs for the quarter and year ended 31 March 2026 respectively and net cashflow of Rs. 1,118.51 lakhs for the year ended 31<sup>st</sup> March 2026 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 6,744.05 lakhs as of 31 March 2026, total income of Rs. 609.88 Lakhs and Rs. 2,524.11 Lakhs, net profit/(loss) of Rs. (0.42) lakhs and Rs. 63.03 Lakhs; total comprehensive income of Rs. (0.42) lakhs and Rs. 63.03 Lakhs for the quarter and year ended 31 March 2026 respectively



and net cashflow of Rs. (12.48 lakhs) for the year ended 31<sup>st</sup> March 2026 as considered in the consolidated financial results, which have been audited by their independent auditor for the year ended 31 March 2026, 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 951.22 lakhs as at 31 March 2026, total income of Rs.116.65 Lakhs and Rs. 661.82 Lakhs, total profit /(loss) of (75.57) lakhs and Rs. (115.82) Lakhs; total comprehensive income/( loss) of Rs.(44.40) lakhs and Rs. (357.76) Lakhs for the quarter and year ended 31 March 2026 respectively and net cashflow of Rs. (59.37) lakhs for year ended 31st March 2026 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 139.74 lakhs as at 31 March 2026, total income of Rs.2.52 Lakhs and Rs.22.96 lakhs, total profit /(loss) of 10.90 lakhs and Rs. (96.24) Lakhs; total comprehensive loss of 12.77 lakhs and Rs. (94.37) Lakhs for the quarter and year ended 31 March 2026 respectively and net cashflow of Rs. 7.99 lakhs for year ended 31st March 2026 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 R.P. Web Apps Private Limited whose financial statements reflect total assets of 332.40 lakhs as at 31 March 2026, total income of Rs.10.84 Lakhs and Rs. 326.78 total profit /(loss) of (8.74) lakhs and Rs. (26.35) Lakhs; total comprehensive profit/(loss) of 34.49 lakhs and Rs. 16.89 Lakhs for the quarter and year ended 31 March 2026 respectively and net cashflow of Rs.(0.03) lakhs for year ended 31st March 2026 as considered in the consolidated financial results, which are audited by 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 628.77 lakhs as at 31 March 2026, total income of Rs. Nil Lakhs and Rs. Nil Lakhs, total profit /(loss) of (0.23) lakhs and Rs. (0.71) Lakhs and total comprehensive loss of (0.23) lakhs and Rs. (0.71) Lakhs for the quarter and year ended 31 March 2026 respectively and net cash flow of Rs. (0.76) lakhs for year ended 31<sup>st</sup> March 2026 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 5.24 lakhs as of 31 March 2026, total income of Rs. 20.94 Lakhs and Rs. 90.11 Lakhs, total net profit / (loss) of Rs. 9.61 lakhs and Rs. 8.21 Lakhs; total comprehensive profit/(loss) of Rs. 9.61 lakhs and Rs.8.21 Lakhs for the quarter and year ended 31 March 2026 respectively and net cashflow of Rs.(0.64) lakhs for the year ended 31<sup>st</sup> March 2026 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. 137.89 lakhs as at 31 March 2026, total income of Rs. Nil Lakhs and Rs. Nil Lakhs, total profit /(loss) of Nil lakhs and Rs. Nil Lakhs and total comprehensive loss of Nil lakhs and Rs. Nil Lakhs for the quarter and year ended 31 March 2026 respectively and net cash flow of Rs. (4.78) lakhs for year ended 31<sup>st</sup> March 2026 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. 3,280.71 lakhs as at 31 March 2026, total income of Rs. 0.80 Lakhs and Rs. 73.72 Lakhs, total net profit/(loss) of Rs. 0.80 lakhs and Rs. 73.72Lakhs; total comprehensive income of Rs.0.80 lakhs And Rs. 73.72 lakhs for the quarter and year ended 31<sup>st</sup> March 2026 respectively and net cash flows of Rs.Nil Lakhs for the year ended 31 March 2026 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. Nil lakhs as at 31 March 2026, total income of Rs. Nil Lakhs and Rs. Nil Lakhs, total net profit/(loss) of Rs. Nil lakhs and Rs. Nil lakhs; total comprehensive income/(loss) of Rs. Nil lakhs And Rs. Nil lakhs for the quarter and year ended 31<sup>st</sup> March 2026 respectively and net cash flows of Rs. Nil Lakhs for the year ended 31 March 2026 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. 6.63 lakhs as at 31 March 2026, total income of Rs. Nil Lakhs and Rs. Nil Lakhs, total net profit of Rs. (0.02) lakhs and Rs. (1.51) lakhs; total comprehensive income of Rs. (0.02) lakhs And Rs. (1.51) lakhs for the quarter and year ended 31st March 2026 respectively and net cash inflows of Rs. (0.07) Lakhs for the year ended 31 March 2026 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, 2026, being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026, 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

FRN: 012344S/S200101



**Kumaraswamy Reddy A**

Partner

Membership no: 220366

Date: 30 MAY 2026

Place: Hyderabad

UDIN: 26220366DBGFVH4904

**CAMBRIDGE TECHNOLOGY ENTERPRISES LIMITED**

CIN : L72200TG1999PLC030997

Registered Office : Capital Park, 4th Floor, Unit No. 403B & 404, Plot No. 1-98/4/1-13, 28 & 29, Survey No.72,

Image Gardens Road, Madhapur, Hyderabad - 500 081, Telangana, India.

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

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

**CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31 MARCH 2026**

*(Rupees in lakhs)*

SL. NO	Particulars	Quarter ended			Year ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations	3,987.99	4677.47	5052.91	18102.51	19892.11
II	Other income	(14.33)	(31.77)	127.43	350.90	524.59
III	<b>Total Income (I+II)</b>	<b>3973.66</b>	<b>4645.70</b>	<b>5180.34</b>	<b>18453.41</b>	<b>20416.70</b>
IV	<b>Expenses</b>					
	a. Cost of Services	713.41	646.31	549.82	2942.95	2778.16
	b. Purchase of software licenses	84.67	476.94	179.11	1020.08	1201.05
	c. Employee benefits expense	2,216.16	2599.60	2762.61	10929.47	14597.25
	d. Finance costs	179.70	173.93	60.70	790.36	936.46
	e. Depreciation and amortisation expense	(72.34)	301.53	648.22	888.54	1511.49
	f. Other expenses	449.57	285.48	1500.62	1716.39	3997.61
	<b>Total expenses</b>	<b>3571.16</b>	<b>4483.79</b>	<b>5701.08</b>	<b>18287.78</b>	<b>25022.02</b>
V	<b>Profit/(Loss) before tax (III-IV)</b>	<b>402.50</b>	<b>161.91</b>	<b>(520.74)</b>	<b>165.63</b>	<b>(4605.32)</b>
VI	Tax expense					
	(1) Current tax	-6.24	26.11	39.61	78.52	219.28
	(2) Income tax for earlier years	(43.04)	-	(2.55)	(43.04)	(2.55)
	(3) Deferred tax	67.67	10.56	65.41	82.50	(15.84)
VII	<b>Profit/(Loss) after tax including non control Interest (V-VI)</b>	<b>384.12</b>	<b>125.25</b>	<b>(623.21)</b>	<b>47.66</b>	<b>(4806.21)</b>
	<b>Profit Attributable to Controlling Interest</b>	<b>384.12</b>	<b>125.25</b>	<b>(623.21)</b>	<b>47.66</b>	<b>(4806.21)</b>
	<b>Profit Attributable to Non-controlling Interest</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	80.17	4.03	77.76	148.99	57.98
	Fair value changes in investments	-	-	-	-	-
	<b>ii) Income tax relating to items that will not be reclassified to profit or loss</b>	<b>-22.30</b>	<b>(1.12)</b>	<b>(21.63)</b>	<b>(41.45)</b>	<b>(16.13)</b>
	<b>B(i) Items that will be reclassified to profit or loss</b>					
	Exchange difference in translating the financial statements of foreign operations	557.83	130.69	4.43	1087.63	313.81
	<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>999.81</b>	<b>258.85</b>	<b>(562.65)</b>	<b>1242.83</b>	<b>(4450.55)</b>
	<b>Net Profit for the year attributable to:</b>					
	Owners of the parent	384.12	125.25	(623.21)	47.66	(4806.21)
	Non-Controlling Interests		-		-	-
	<b>Other Comprehensive Income attributable to:</b>					
	Owners of the parent	615.69	133.60	60.56	1195.17	355.66
	Non-Controlling Interests		-		-	-
	<b>Total Comprehensive Income attributable to:</b>					
	Owners of the parent	999.81	258.85	(562.65)	1242.83	(4450.55)
	Non-Controlling Interests		-		-	-
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) in Rs.</b>					
	(a) Basic	1.96	0.64	(3.17)	0.24	(24.48)
	(b) Diluted	1.96	0.64	(3.17)	0.24	(24.48)

**CAMBRIDGE TECHNOLOGY ENTERPRISES LIMITED**

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**CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31 MARCH 2026****(Rupees in lakhs)****Notes:**

- The above audited consolidated results for the quarter and year ended 31 March 2026 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on May 30, 2026. 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.
- Figures for the last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date unaudited figures upto the third quarter of the respective financial year.
- The above results include results of Cambridge Technology Inc., USA, Cambridge Technology Investments Pte. Ltd., Singapore, CTE Technology Solutions Private Limited (formerly known as CTE Web Apps Private Limited), India, R.P. Web Apps Private Limited, India, FA Software Services Private Limited, India and Appshark Software Inc, USA, N2T1 AI Solutions Private Limited, India upto 27 March 2026 Wholly Owned Subsidiaries; Cambridge Biz Serve Inc., Philippines, CT Asia SDN BHD, Malaysia, CBIZ Information Technology LLC, USA and Cambridge Innovation Capital LLC, USA and Cambridge Technology Financial Services, Inc. Wholly Owned Step Down Subsidiaries
- In accordance with Ind AS 38 — Intangible Assets and Ind AS 8 — Accounting Policies, Changes in Accounting Estimates and Errors, the management of Cambridge Technology Inc, USA, a wholly owned subsidiary of the Company, has revised the estimated useful life of few intangible assets (Software) from 5 (five) years to 15 (fifteen) years, effective from the beginning of the financial year 2025-26. The change constitutes a change in accounting estimate under Ind AS 8 and has accordingly been applied effectively from Q1 of FY 2025-26. Amortisation for Q1 to Q3 of FY 2025-26, as reported in the respective quarterly consolidated financial results, has now been recomputed at the revised rate based on a 15-year useful life. Because of the same the amortization charges were reversed to the tune of Rs. 370.67. Lacs.
- The financial results are also available for perusal at Group's website viz., www.ctep.com and websites of BSE (www.bseindia.com) and NSE (www.nseindia.com).
- 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.
- The Group has one reportable segment as per the requirements of Ind AS 108 "Operating Segments".
- The Consolidated financial results are prepared based on Ind AS 110 "Consolidated Financial Statements".
- Comparative figures have been regrouped/reclassified to confirm to the current period's/year's presentation.
- Additional information on standalone financial results as on March 31, 2026 is as follows:

Particulars	Quarter Ended			Year ended	
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
Income from operations	1229.85	1,400.49	1451.36	5724.34	6642.95
Profit/(loss) before tax	17.95	145.20	38.94	377.43	484.94
Profit/(loss) after tax	12.00	108.53	(9.71)	272.91	254.34
Total comprehensive income for the period	(6.41)	111.44	6.53	304.18	256.30

For Cambridge Technology Enterprises Limited

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



Date: 30 May 2026

Place: Hyderabad

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

(Rupees in Lakhs)

Particulars	As at 31-Mar-26	As at 31-Mar-25
	Audited	Audited
<b>I. ASSETS</b>		
<b>Non-current Assets</b>		
(a) Property, plant and equipment and intangible assets	5,044.70	5,417.06
(b) Right-of-use assets	721.47	-
(c) Capital Work in progress	-	-
(d) Intangible Assets under development	519.86	235.48
(e) Financial assets		
(i) Investments	1,850.54	1,673.23
(ii) Other financial assets	115.51	74.34
(f) Deferred tax assets	155.46	278.35
(g) Other non-current assets	133.49	302.92
<b>Current Assets</b>		
<b>(a) Financial assets</b>		
(i) Trade receivables	4,366.16	4,981.41
(ii) Cash and cash equivalents	1,282.55	235.76
(iii) Bank balances other than (ii) above	36.52	1,818.14
(iv) Other financial assets	853.74	960.04
(b) Other current assets	3,415.04	3,627.13
<b>Total Assets</b>	<b>18,495.02</b>	<b>19,603.86</b>
<b>II. EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	1,963.10	1,963.10
(b) Other equity	6,074.36	4,831.55
<b>Non-controlling Interest</b>	-	-
<b>Liabilities</b>		
<b>Non-current Liabilities</b>		
<b>(a) Financial liabilities</b>		
(i) Borrowings	4,968.01	4,928.24
(ii) Lease liabilities	604.02	-
(b) Provisions	571.88	747.31
<b>Current Liabilities</b>		
<b>(a) Financial liabilities</b>		
(i) Borrowings	2,364.28	3,695.92
(ii) Lease liabilities	150.25	-
(ii) Trade payables		
a) total outstanding dues of micro enterprises and small enterprises	34.82	36.64
b) total outstanding dues of creditors other than micro enterprises and small enterprises	319.48	552.71
(iii) Other financial liabilities	579.11	1,211.25
(b) Other current liabilities	786.68	1,388.85
(c) Provisions	55.57	98.34
(d) Current tax liabilities (net)	23.46	149.95
<b>Total Equity and Liabilities</b>	<b>18,495.02</b>	<b>19,603.86</b>

For Cambridge Technology Enterprises Limited

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

Date: 30 May 2026  
Place: Hyderabad

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

(Rupees in lakhs)

PARTICULARS	For the year ended	For the year ended
	31-Mar-26	31-Mar-25
	Audited	Audited
<b>Cash flows from operating activities</b>		
Profit before tax	165.62	(4,605.31)
Adjustments for:		
Depreciation and amortisation expense	888.54	1,511.49
(Gain)/Loss on disposal of property, plant and equipment	-	27.28
Interest income	-	(2.39)
Liabilities no longer required written back	(155.24)	(84.88)
Interest income on financial assets carried at amortized cost	(88.67)	(349.03)
Excess of provision written back	(98.30)	(64.21)
Adjustments on consolidation	-	-
Interest income	-	-
Provision for doubtful debts	0.00	934.36
Bad Debts written off	320.00	5.37
Assets written off	3.47	393.67
Impairment of Software	-	174.27
Finance costs	710.51	893.17
Interest on Rent Deposit	-	-
Impairment loss on Investments	-	170.43
Net exchange difference	132.13	294.72
Unwinding of interest costs	75.29	36.83
Reversal of termination of leases	-	(23.97)
<b>Operating cash flow before working capital changes</b>	<b>1,953.35</b>	<b>(688.20)</b>
<b>Changes in operating assets and liabilities</b>		
(Increase) / Decrease in Trade receivables	935.25	17.42
(Increase) / Decrease in other financial assets other than trade receivables	1,846.75	5,571.33
(Increase) / Decrease in other assets	470.19	103.18
Increase / (Decrease) in Trade payables	(235.05)	76.03
Increase / (Decrease) in other financial liabilities	(632.13)	691.43
Increase / (Decrease) in provisions	(119.91)	41.59
Increase / (Decrease) in other liabilities	(650.14)	(598.68)
<b>Cash generated from operations</b>	<b>3,568.32</b>	<b>5,214.11</b>
Income taxes paid (net)	-	-
<b>Net cash generated from operating activities</b>	<b>3,568.32</b>	<b>5,214.11</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	(287.95)	(3,354.95)
Interest received	-	-
Proceeds from sale of property, plant and equipment	-	6.13
Proceeds from sale of investments	-	-
<b>Net cash used in investing activities</b>	<b>(287.95)</b>	<b>(3,348.82)</b>
<b>Cash flows from financing activities</b>		
Proceeds from borrowings (net)	(1,291.87)	(3,115.58)
Payment of lease liabilities	(231.21)	(148.06)
Interest paid	(710.51)	(893.17)
<b>Net cash flow from/(used in) financing activities</b>	<b>(2,233.59)</b>	<b>(4,156.81)</b>
<b>Net Increase/(Decrease) in cash and cash equivalents</b>	<b>1,046.79</b>	<b>(2,291.52)</b>
Cash and cash equivalents at the beginning of the year	235.76	2,527.28
<b>Cash and cash equivalents at the end of the year</b>	<b>1,282.55</b>	<b>235.76</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

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

Date: 30 May 2026  
Place: Hyderabad

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

Sl. No.	Particulars	Description
1.	<b>Reason for change viz. appointment, <del>reappointment, resignation, removal, death or otherwise</del></b>	Appointment of Mr. Vivek Kumar Singh (DIN: 09029741) as Additional (Non-Executive and Independent) Director of the Company on basis on the recommendation given by the Nomination and Remuneration Committee subject to the approval of the shareholders, with effect from May 30 2026.
2.	<b>Date of appointment/<del>re-appointment/</del> cessation (as applicable) &amp; term of appointment/<del>reappointment</del></b>	<b>Date of appointment</b> – May 30 2026. <b>Term of appointment</b> - Appointed as Additional (Non-Executive and Independent) Director of the Company on basis on the recommendation given by the Nomination and Remuneration Committee subject to the approval of the shareholders, with effect from May 30 2026.
3.	<b>Brief profile (in case of appointment)</b>	Mr. Vivek Singh is a seasoned corporate finance and investment banking professional with over 16 years of experience spanning banking & financial services, investment banking, corporate finance, strategic advisory, and fundraising.  He is currently the Managing Partner at Singhban Capital, a boutique investment banking and corporate finance advisory firm, where he advises companies on capital raising (equity and debt), IPO and pre-IPO advisory, strategic corporate finance, business structuring, and expansion strategies.  Mr. Singh has extensive experience in advising startups, growth-stage enterprises, and listed companies on capital structuring, debt syndication, equity fundraising, corporate restructuring, and strategic partnerships. He maintains strong relationships with institutional investors, private equity funds, venture capital firms, family offices, and domestic as well as international lenders.

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CIN: L72200TG1999PLC030997

**Bengaluru**  
91 Springboard Business Hub Pvt Ltd, 4th  
Floor, #175 & #176, Dollars Colony, Phase 4,  
JP Nagar, Bannerghatta Main Road,  
Bengaluru - 560 076, Karnataka, India.  
Tel: +91-80-4633-4400  
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,  
7th floor, Anna Salai Teynampet,  
Chennai 600018, Tamilnadu,  
India  
Tel: +91-40-6723-4400  
Fax:+91-40-6723-4800

		<p>He has previously worked with leading financial institutions including HSBC, where he gained exposure to multinational corporations and diverse industries, particularly in the technology sector.</p> <p>His sectoral expertise includes technology and IT services, IoT, AI/ML platforms, Agritech, logistics, healthcare, green energy, and sustainability-focused businesses. He also brings board-level perspective with strong capabilities in governance, financial strategy, and business growth.</p> <p>Mr. Vivek Singh holds an MBA in Finance from ICFAI Business School, Mumbai, and a Bachelor of Commerce from the University of Lucknow. He is also certified in Banking, Corporate Finance, and Securities Laws (JAIIB) and has completed advanced programs in financial modelling and valuation</p>
<b>4.</b>	<b>Disclosure of relationships between Directors (in case of appointment of a Director)</b>	Mr. Vivek Kumar Singh is not related to any of the Directors of the Company.
<b>5.</b>	<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”), Mr. Vivek Kumar Singh is not debarred from holding the office of the Company, by virtue of any SEBI order or any other such authority

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Tel: +91-80-4633-4400  
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,  
7th floor, Anna Salai Teynampet,  
Chennai 600018, Tamilnadu,  
India  
Tel: +91-40-6723-4400  
Fax: +91-40-6723-4800

## National Stock Exchange of India

NSE/LIST-SOP/FINES/0155

February 13, 2026

To,  
The Company Secretary  
**Cambridge Technology Enterprises Limited**

Dear Sir/Madam,

**Subject: Notice for non-compliance under Regulation 31 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")**

Your attention is drawn towards SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 issued on July 11, 2023 and last updated on January 30, 2026 (hereinafter referred to as "Master Circular"), specifying Standard Operating Procedure for imposing fines and suspension of trading in case of non-compliance with the Listing Regulations. On verification of the Exchange records, it has been observed that your Company has not complied/delayed complied with Regulation 31 of Listing Regulation(s). The details of non-compliance(s)/delayed compliance(s), total fine payable by your Company and the particulars about manner in which fine should be remitted to the Exchange is enclosed as **Annexure**.

You are requested to inform the Promoters about identified non-compliance/delayed compliance and to ensure compliance with respective regulation(s) and/or make the payment of fines within 15 days from the date of this notice, failing which the Exchange may initiate following actions as per Master Circular:

1. Initiate freezing of entire shareholding of the Promoters in the Company as well as in other securities held in the Demat accounts of the Promoters.
2. Trading in securities of your Company shall take place on 'Trade for Trade' basis, in case of consecutive defaults with Regulation 31 of the Listing Regulations i.e., Shifting of trading in securities to Z Category as per Master Circular.

Upon receipt of this review notice, the company may file the waiver request. Below are the parameters for filing the application for waiver:

a) Waiver applications sent via mail is not considered. The Company is requested to submit waiver application on the below mentioned path:

**NEAPS>>Compliance>>Fine Waiver>>Waiver Request**

b) Detailed submission indicating reasons for waiver, mentioning whether it intends to seek personal hearing before the concerned Committee.

c) Further, **compliance is a pre-requisite for applying for waiver**. Thus, waiver application of the non-complied Companies will not be processed without achieving the compliance.

**National Stock Exchange Of India Limited**

d) In case the Company is non-complaint under multiple regulations, the Company is advised to file a single application mentioning the details of all the respective regulations and quarters for which the Company intends to apply for waiver.

e) **Non-refundable** Processing fees for an amount of Rs.10,000 plus 18% GST to be paid to the designated Exchange, (as segregated between the Exchanges as per the policy for waiver of fines) only if the fine amount is more than Rs. 5,000/- exclusive of GST.

However, before filing an application for waiver of fines, you are requested to refer to the below policy available on the Exchange's website. For ready reference you may refer below link:

**Policy on processing of waiver application:**

[https://nsearchives.nseindia.com//web/circular/2026-01/Policy\\_for\\_waiver\\_of\\_fines\\_Final1\\_20260113193131.pdf](https://nsearchives.nseindia.com//web/circular/2026-01/Policy_for_waiver_of_fines_Final1_20260113193131.pdf)

Further, as per Master Circular, your Company is also required to ensure that the said non-compliance which has been identified by the Exchange and subsequent action taken by the Exchange in this regard shall be placed before the Board in the next Board Meeting and comments made by the Board shall be duly informed to the Exchange at the below mentioned path in NEAPS portal along with this letter for dissemination having the announcement text as 'Board comments on fine levied by the Exchange'.

**Path: NEAPS > COMPLIANCE > Announcements > Announcements/ CA (Subject: Updates)**

In case of any clarification, you may contact any of the below mentioned Exchange Officers from Listing Compliance Department:

- Ms. Harshita Chaubal
- Ms. Madhu Kadam
- Ms. Duhita Dhure
- Ms. Sonam Yadav
- Ms. Chanchal Daga (Waiver request)
- Ms. Sweety Mamodia (Waiver request)
- Mr. Vinod Nimbalkar (Waiver request)

Yours faithfully,  
For **National Stock Exchange of India Limited**

**Rachna Jha**  
**Manager**

**National Stock Exchange Of India Limited**
**Annexure**

Regulation	Quarter	Fine amount per day (Rs.)	Days of non-compliance	Fine amount (Rs.)
REGULATION 31(1)	31-Dec-2025	2000	23	46000
<b>Total Fine</b>				<b>46000</b>
<b>GST @18%</b>				<b>8280</b>
<b>Total</b>				<b>54280*</b>

\* In case the Company is non-compliant as on the date of this letter then fine amount will keep on increasing every day till the date of compliance.

**Notes:**

- **If the fine amount is paid before receipt of this letter then inform the Exchange accordingly.**
- Please update the payment details on below mentioned path:  
**NEAPS > Payment > SOP Fine Payment.**
- The above payment may be made vide RTGS / NEFT / Net Banking favouring 'National Stock Exchange of India Limited'. The bank details towards the payment of fine are as follows:

BENEFICIARY NAME	NATIONAL STOCK EXCHANGE OF INDIA LIMITED
BANK NAME	IDBI BANK LTD
A/C NO	Please refer Unique Account Code used for making Annual Listing fees to the Exchange
BRANCH	BANDRA KURLA COMPLEX, MUMBAI
RTGS/IFSC CODE	IBKL0001000

- The fine paid as mentioned above will be credited to IPFT as envisaged in the circular.

Ref. NSE/LIST/CD/2026/0013

April 10, 2026

To,  
The Company Secretary  
**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 – 500081, Telangana

Dear Sir/Madam,

**Subject: Request for waiver of fine**

This is with reference to waiver application filed by your Company seeking waiver of fines as levied by the Exchange for delay in compliance pertaining to **Regulation 31** of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (herein after referred to as the '**SEBI LODR Regulations, 2015**') for the quarter ended December 31, 2025.

The matter was placed before the Relevant Authority of the Exchange and your request for waiver of fines was not considered favourably.

The decision of the Relevant Authority after considering your submissions is enclosed as **Annexure 1**. Therefore, you are hereby requested to make the payment of fines levied on or before **April 20, 2026**, or in case of failure to do so, the Exchange may initiate appropriate actions against the Company and/or Promoters of the Company.

The particulars about the manner in which fine shall be remitted to the Exchange is enclosed as **Annexure 2**.

You are requested to ensure compliance with Listing Regulations and/or any other applicable Regulations in future.

Yours faithfully,  
For **National Stock Exchange of India Limited**

**Jeetendra Rangnani**  
Manager

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Signed by: jrangnani  
Date: Fri, Apr 10, 2026 17:23:46 IST  
Location: NSE

## National Stock Exchange Of India Limited

### Annexure 1

#### **DECISION OF THE COMMITTEE FOR REVIEW OF PENALTIES OF THE EXCHANGE IN THE MATTER OF CAMBRIDGE TECHNOLOGY ENTERPRISES LIMITED**

#### **1. BACKGROUND**

Category of the Company	Non-PSU (Commonly Listed)
Date of Listing	
a) National Stock Exchange of India Limited (NSE)	February 07, 2007
b) BSE Limited (BSE)	February 07, 2007
Registered Office of the Company	Hyderabad, Telangana
Industry	Computers - Software & Consulting
Details of Non-compliance	Regulation 31(1)(b) – Non-submission of Shareholding Pattern
Past Two Years Non-Compliances, if any	No

#### **2. DETAILS OF THE CURRENT NON-COMPLIANCE:**

- 2.1 As per Regulation 31(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as “SEBI LODR Regulations, 2015”), “The listed entity shall submit to the stock exchange(s) a statement showing holding of securities and shareholding pattern separately for each class of securities, in the format specified by the Board on a quarterly basis, within twenty-one days from the end of each quarter”.
- 2.2 In the current case, the Company was found to be non-compliant with the requirement to submit the shareholding pattern within the prescribed timeline i.e., on or before January 21, 2026. The Company submitted the Shareholding pattern on February 16, 2026, resulting in the delay of twenty-six days.
- 2.3 **The details of the non-compliance were as follows:**

Date of waiver application	Regulation	Quarter Ended	Due date of compliance	Date of Compliance	Days of non-compliance	Fine amount per day (In Rs.)	Amount of fine levied (In Rs.)
February 18, 2026	31	December 31, 2025	January 21, 2026	February 16, 2026	26	2,000	52,000
<b>TOTAL DAYS OF NON-COMPLIANCE AND FINE LEVIED</b>					<b>26</b>	<b>2,000</b>	<b>52,000</b>

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## National Stock Exchange Of India Limited

### 3. **BREIF SUBMISSION OF THE COMPANY:**

*The Company had made the following submissions:*

- 3.1 *This is with reference to your above-mentioned communication regarding delayed compliance under Regulation 31 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.*
- 3.2 *We respectfully submit that the Company had duly prepared the Shareholding Pattern within the prescribed timeline and successfully filed the same on BSE. However, due to an inadvertent oversight coupled with technical issues encountered while attempting submission on the NSE portal, the filing could not be completed on NSE within the stipulated time.*
- 3.3 *We would like to further inform you that in accordance to the telephonic communication we had with the contact person from the Shareholding pattern, Reconciliation of share capital audit report, Investor Grievance Report, NBFC pledge reporting Department, it was informed to us that the Company was sent reminders for complying under the Regulation 31 after the due date, i.e., January 21, 2026. However, we humbly want to inform your esteemed organization that the Company did not receive any reminder communication on its designated email ID, [cte\\_secretarial@ctempl.com](mailto:cte_secretarial@ctempl.com). Had any such reminder been received, the Company would have immediately taken corrective action and ensured prompt submission. If any reminders were issued by the Exchange, the same were not received by us.*
- 3.4 *We wish to clarify that there was absolutely no mala fide intention, nor any attempt to withhold or misrepresent information. The required disclosure was already available in the public domain through submission to one of the recognized stock exchanges, thereby ensuring that investors and stakeholders had access to the relevant information. The delay occurred solely due to inadvertent and technical circumstances and was entirely unintentional.*
- 3.5 *Upon receipt of your communication, the Company immediately took corrective steps and has since completed the filing on the NSE portal. We confirm that the Company is fully compliant as on date and have strengthened our internal compliance monitoring processes to prevent recurrence of such instances.*
- 3.6 *In view of the bona fide circumstances explained above and considering the Company's otherwise compliant track record, we humbly request your kind consideration to grant waiver of the fine levied and in lieu of that we have paid the processing fees and the payment details are given below. We assure you of our continued commitment to timely and complete compliance with all applicable regulatory requirements.*
- 3.7 *We remain fully available to provide any clarification or information that the Exchange may require in this regard.*

Remitter Name	<b>Cambridge Technology Enterprises Limited</b>
Remitter Account number	<b>1410013000000071</b>
IFSC code	<b>KVBL0001410</b>
Bank & Branch	<b>Secunderabad, Hyderabad - 500003</b>
Processing Fee	<b>Rs. 10,000/- + 18% GST = Rs. 11,800/-</b>
Amount Paid	<b>Rs. 10,800/- (deducted Rs. 1000/- for the TDS)</b>
UTR	<b>KVBLH00255310036</b>

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## National Stock Exchange Of India Limited

### 4. OBSERVATIONS AND DECISION OF THE COMMITTEE:

Based on the written submission and corresponding documents submitted by the Company, the Committee discussed and deliberated as under:

- 4.1 The Committee noted that as per Regulation 31(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as “SEBI LODR Regulations, 2015”), “The listed entity shall submit to the stock exchange(s) a statement showing holding of securities and shareholding pattern separately for each class of securities, in the format specified by the Board on a quarterly basis, within twenty-one days from the end of each quarter”.
- 4.2 The Committee noted the contentions of the Company specifically mentioning as follows:
- It had duly prepared the Shareholding Pattern within the prescribed timeline and successfully filed the same on BSE. However, due to an inadvertent oversight coupled with technical issues encountered while attempting submission on the NSE portal, the filing could not be completed on NSE within the stipulated time.
  - It was informed to us that the Company was sent reminders for complying under the Regulation 31 after the due date, i.e., January 21, 2026. However, we humbly want to inform your esteemed organization that the Company did not receive any reminder communication on its designated email ID, [cte\\_secretarial@ctempl.com](mailto:cte_secretarial@ctempl.com). Had any such reminder been received, the Company would have immediately taken corrective action and ensured prompt submission. If any reminders were issued by the Exchange, the same were not received by us.
  - Upon receipt of your communication, the Company immediately took corrective steps and has since completed the filing on the NSE portal.
- 4.3 Based on the contentions of the Company, the following additional clarifications were sought from the Company:
- Screenshot(s) of the technical issues encountered while attempting submission on the NSE portal along with time stamp.

**Reply:** With respect to the request for screenshot(s) of the technical issues encountered while attempting submission on the NSE portal, we regret to inform you that the Company does not have screenshots capturing the technical issue at the time of occurrence.

- Further, five reminder emails were sent to the Company on its designated mail ID i.e., [cte\\_secretarial@ctempl.com](mailto:cte_secretarial@ctempl.com) on January 22, 2026, January 23, 2026, January 27, 2026, January 28, 2026 and January 29, 2026. Kindly clarify the reason for delay in filing the shareholding pattern. Since the reminder emails were sent to the Company on its designated email then on what basis the company is stating that “that the Company did not receive any reminder communication on its designated email ID”. Please provide the justification regarding the same.

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Location: NSE

## National Stock Exchange Of India Limited

**Reply:** With regard to the reminder emails mentioned in your communication, the Company has verified the inbox and server records of its designated email ID: (cte\_secretarial@ctepl.com). Upon verification, the said reminder emails dated January 22, 2026; January 23, 2026; January 27, 2026; January 28, 2026; and January 29, 2026, were not found in the inbox or spam/junk folders of the designated email account. We have attached herewith the proofs of the same for your kind reference. Accordingly, the Company had stated in the waiver application that no reminder communication was received on the designated email ID. The Company regularly monitors the designated email ID for regulatory correspondence. However, the above-mentioned reminder emails could not be identified in the mailbox records presently available with us.

- 4.4 The Committee noted that multiple reminder emails were sent to the Company before the due date duly on (January 19, 2026, January 20, 2026 and January 21, 2026) and after the due date duly on (January 22, 2026, January 23, 2026, January 27, 2026, January 28, 2026 and January 29, 2026) to file the shareholding pattern and achieve compliance.
- 4.5 The Committee further noted that the Compliance was achieved by the Company on February 16, 2026, after the receipt of the review notice from Exchange, which was also sent on the same email ID (cte\_secretarial@ctepl.com) on which above mentioned reminder emails were being sent to the Company.
- 4.6 The Committee after taking into consideration the contentions of the Company and after elaborated deliberations on the matter was of the opinion that the Company had failed to provide the screenshot of the technical issues or any other document which could substantiate the claim of the Company regarding the technical issue encountered while attempting submission on the NSE portal.
- 4.7 In view of the above, the Committee decided to **reject** the request for fines aggregating to an amount of **Rs. 52,000/-** as mentioned hereinbelow:

Date of waiver application	Regulation	Quarter Ended	Due date of compliance	Date of Compliance	Days of non-compliance	Fine amount per day (In Rs.)	Amount of fine levied (In Rs.)
February 18, 2026	31	December 31, 2025	January 21, 2026	February 16, 2026	26	2,000	52,000
<b>TOTAL WAIVER OF FINES REJECTED</b>					<b>26</b>	<b>2,000</b>	<b>52,000</b>

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**Annexure 2**

Regulation	Quarter Ended	Fine Amount per day (Rs.)	Days of non-compliance(s)	Fine Amount (In Rs.)
31	December 31, 2025	2,000	26	52,000
<b>Total fine</b>				<b>52,000</b>
<b>GST@18%</b>				<b>9,360</b>
<b>Total Fine payable (Inclusive of 18% GST)</b>				<b>61,360</b>

**Notes:**

- If the fine amount is paid before receipt of this letter, then inform the Exchange accordingly.
- Please mail the fine payment details including name of the bank, UTR No., date of payment etc. on [listingSOP@nse.co.in](mailto:listingSOP@nse.co.in)
- The above payment may be made vide RTGS / NEFT / Net Banking or through Cheque payment favoring 'National Stock Exchange of India Limited'. The bank details towards the payment of fine are as follows:

BENEFICIARY NAME	NATIONAL STOCK EXCHANGE OF INDIA LIMITED
BANK NAME	IDBI BANK LTD
A/C NO	Please refer Unique Account Code used for making Annual Listing fees to the Exchange
BRANCH	BANDRA KURLA COMPLEX, MUMBAI
RTGS/IFSC CODE	IBKL0001000

- The fine paid as above will be credited to IPFT as envisaged in the circular.

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

Sl. No.	Particulars	Description
1.	<b>Reason for change viz. appointment, <del>reappointment, resignation, removal, death or otherwise</del></b>	Appointment of M/s. Aggarwal Monika and Co., Chartered Accountants as the Internal Auditors of the Company for the Financial Year 2026-27.
2.	<b>Date of appointment/<del>re-appointment/</del> cessation (as applicable) &amp; term of appointment/<del>reappointment</del></b>	<b>Date of appointment</b> – May 30 2026.  <b>Term of appointment</b> - M/s. Aggarwal Monika and Co., Chartered Accountants are appointed as Internal Auditors of the Company at the Board Meeting held on May 30 2026 for the financial year 2026-27 on the terms and conditions as stipulated by the Board of Directors/Audit Committee.
3.	<b>Brief profile (in case of appointment)</b>	Aggarwal Monika and Company is a Delhi-based Chartered Accountancy firm established in 2019 with the objective of delivering comprehensive financial, taxation, audit, and business advisory services to corporates, startups, SMEs, and individual clients.  The firm is committed to providing practical, result-oriented, and value-driven professional services while maintaining the highest standards of integrity, confidentiality, and professional ethics. With a strong understanding of financial management, compliance frameworks, and business operations, the firm supports organizations in improving efficiency, strengthening controls, and ensuring regulatory compliance.  The firm has experience across diverse industries including manufacturing, trading, e-commerce, service sectors, and emerging businesses. Our approach combines technical expertise with practical business understanding to deliver customized solutions aligned with client requirements and business objectives.

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Hyderabad - 500 081, Telangana, India.  
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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,  
JP Nagar, Bannerghatta Main Road,  
Bengaluru - 560 076, Karnataka, India.  
Tel: +91-80-4633-4400  
Fax:+91-80-4299-5779

**Mumbai**  
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(E) Mumbai - 400 059,  
Maharashtra, India.  
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**Chennai**  
AMARA SRI, situated at old No:  
313, New No: 455, Block No: 75,  
7th floor, Anna Salai Teynampet,  
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India  
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4.	<b>Disclosure of relationships between Directors (in case of appointment of a Director)</b>	Not Applicable
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In terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III, Part A, and the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155/2024 dated November 11 2024, we hereby submit the requisite information as below:

Sl. No.	Particulars	Description
1.	<b>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</b>	<p>The amount and percentage of the turnover contributed by such subsidiary of the listed entity during the last financial year:</p> <p>Amount: INR 0/- Percentage Contribution: 0%</p> <p>The amount and percentage of the net worth contributed by such subsidiary company of the listed entity during the last financial year:</p> <p>Amount: INR -7062.54/- Percentage Contribution: 0%</p>
2.	<b>Date on which the agreement for sale has been entered into</b>	The Share Purchase Agreement ("SPA") has not yet been executed. The date of execution shall be intimated upon finalization of the transaction.
3.	<b>The expected date of completion of sale/disposal</b>	The transaction is expected to be completed within such period as may be mutually agreed between the parties and subject to fulfillment of customary conditions precedent and applicable regulatory requirements.
4.	<b>Consideration received from such sale/disposal</b>	The consideration shall be determined upon identification of the buyer and finalization of transaction terms and shall be disclosed in due course.
5.	<b>Brief details of buyers and whether any of the buyers belong to the promoter/ promoter group/group companies. If yes, details thereof</b>	The buyer has not yet been identified. Upon finalization of the buyer and execution of definitive agreements, the requisite details, including whether the buyer belongs to the promoter/promoter group/group companies, shall be disclosed in accordance with applicable regulations.
6.	<b>Whether the transaction would fall within related party transactions? If yes, whether the same is done at "arm's length"</b>	The transaction is not presently proposed with any related party. Accordingly, it is not expected to constitute a related party transaction. Appropriate disclosures shall be made upon identification of the buyer.

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7.	<b>Whether the sale, lease or disposal of the undertaking is outside Scheme of Arrangement? If yes, details of the same including compliance with regulation 37A of LODR Regulations</b>	The proposed transaction is outside the ambit of a Scheme of Arrangement. Compliance with applicable provisions of the SEBI LODR Regulations, including Regulation 37A, shall be ensured, wherever applicable.
8.	<b>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</b>	Not Applicable.

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

Sl. No.	Particulars	Description
1.	<b>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</b>	<p>The amount and percentage of the turnover contributed by such subsidiary of the listed entity during the last financial year:</p> <p>Amount: INR 24,23,53,437.20/- Percentage Contribution: 13%</p> <p>The amount and percentage of the net worth contributed by such subsidiary company of the listed entity during the last financial year:</p> <p>Amount: INR 43,24,20,726.33/- Percentage Contribution: 54%</p>
2.	<b>Date on which the agreement for sale has been entered into</b>	The Company shall enter into a Share Swap Agreement for the proposed transfer of 100% shareholding in AppShark Software Inc., USA to Cambridge Technology Inc., USA. The date of execution of the Share Swap Agreement shall be intimated upon execution.
3.	<b>The expected date of completion of sale/disposal</b>	The proposed share swap transaction is expected to be completed within such period as may be agreed between the parties, subject to receipt of requisite approvals and completion of customary closing conditions.
4.	<b>Consideration received from such sale/disposal</b>	The proposed transfer is being undertaken by way of a share swap arrangement. Accordingly, no cash consideration shall be received by the Company.
5.	<b>Brief details of buyers and whether any of the buyers belong to the promoter/ promoter group/group companies. If yes, details thereof</b>	The proposed transferee is Cambridge Technology Inc., USA, and a Wholly Owned Subsidiary of the Company. The transaction forms part of an internal group restructuring exercise and does not involve any third-party buyer. Cambridge Technology Inc., USA is a related party by virtue of being a Wholly Owned Subsidiary of the Company.

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6.	<b>Whether the transaction would fall within related party transactions? If yes, whether the same is done at “arm’s length”</b>	Yes. The transaction constitutes a related party transaction as it involves entities within the Company's group structure. The transaction is proposed to be undertaken on an arm's length basis and in the ordinary course of business as part of an internal reorganization.
7.	<b>Whether the sale, lease or disposal of the undertaking is outside Scheme of Arrangement? If yes, details of the same including compliance with regulation 37A of LODR Regulations</b>	The proposed transaction is an internal restructuring by way of transfer of shares and is not being undertaken pursuant to a Scheme of Arrangement. Compliance with applicable provisions of the SEBI LODR Regulations, including Regulation 37A, shall be ensured, wherever applicable.
8.	<b>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</b>	Not Applicable.

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7th floor, Anna Salai Teynampet,  
Chennai 600018, Tamilnadu,  
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Tel: +91-40-6723-4400  
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In terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III, Part A, and the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155/2024 dated November 11 2024, we hereby submit the requisite information as below:

Sl. No.	Particulars	Description						
1.	name of the entity(ies) forming part of the amalgamation/merger, details in brief such as, size, turnover etc.;	<p><b>A. <u>Name of Entities forming part of Merger:</u></b></p> <p>1. Cambridge Innovation Capital LLC., USA - Transferor Company (step down subsidiary of Cambridge technology Enterprises Limited)</p> <p>2. Cambridge Technology Inc., USA - Transferee Company (Wholly owned subsidiary of Cambridge technology Enterprises Limited)</p> <p><b>B. <u>Turnover as on March 31 2026 (Based on latest audited financial statements):</u></b></p> <table border="1"> <thead> <tr> <th>Name of Entity</th> <th>Turnover (in Rs.)</th> </tr> </thead> <tbody> <tr> <td>Cambridge Innovation Capital LLC., USA</td> <td>0</td> </tr> <tr> <td>Cambridge Technology Inc., USA</td> <td>1,49,05,46,605.01</td> </tr> </tbody> </table>	Name of Entity	Turnover (in Rs.)	Cambridge Innovation Capital LLC., USA	0	Cambridge Technology Inc., USA	1,49,05,46,605.01
Name of Entity	Turnover (in Rs.)							
Cambridge Innovation Capital LLC., USA	0							
Cambridge Technology Inc., USA	1,49,05,46,605.01							
3.	Whether the transaction would fall within related party transactions? If yes, whether the same is done at "arm's length";	No. Since the same is exempt under Regulation 23 (5)(c) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.						
4.	area of business of the entity(ies)	<p><b>Cambridge Innovation Capital LLC., USA:</b> The company primarily serves as an investment vehicle for making strategic investments in businesses, startups, and technology-focused enterprises.</p> <p><b>Cambridge Technology Inc., USA:</b> The company specializes in designing, developing, implementing, and maintaining software applications and technology solutions for clients across various industries.</p>						
5.	rationale for amalgamation/ merger	Since both the transferor and transferee companies are subsidiary and step down subsidiary, this merger is being						

**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.  
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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.  
Tel: +91-80-4633-4400  
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**Mumbai**  
Level 4, A Wing, Dynasty Business  
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		undertaken to achieve a simple corporate structure and eliminate duplicate corporate procedures.
6.	in case of cash consideration – amount or otherwise share exchange ratio	There is no cash consideration.
7.	brief details of change in shareholding pattern (if any) of listed entity	Not Applicable.

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