

November 11, 2021

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

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

Dear Sir,

Sub: Outcome of 2021 – 22/4th Board Meeting dated November 11, 2021.

Ref: Regulation 30 & 33 of the Listing Regulations, BSE Scrip Code: 532801, NSE Code: CTE

We wish to inform you that the Board of Directors at its meeting held today i.e., November 11, 2021 has inter-alia, considered and approved:

1. Un-audited Financial Results (Standalone and Consolidated) of the Company for quarter and half year ended September 30, 2021 along with Limited Review Report thereon.

The meeting of the Board of Directors of the Company commenced at 03.00 p.m. and concluded at 04.12 p.m.

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

- a) Copy of Un-audited Financial Results (Consolidated & Standalone) of the Company for the quarter and half year ended September 30, 2021.
- b) Copy of Limited Review Report on Consolidated and Standalone Un-audited Financial Results of the Company for the quarter and half year ended September 30, 2021 issued by M/s. B R A N D & Associates LLP., Chartered Accountants, Statutory Auditors of the Company.

Thanking you,

Yours faithfully,

For Cambridge Technology Enterprises Limited

Ashish Bhattad
Company Secretary & Compliance Officer
Membership No. A34781

**Independent Auditors Review Report on Consolidated unaudited financial results of the Company
pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)
Regulations 2015**

Review report to
The Board of Directors
Cambridge Technologies Enterprises Limited

1. We have reviewed the accompanying statement of Consolidated unaudited financial results of Cambridge Technologies Enterprises Limited ("the company") and its subsidiaries (the company and its subsidiaries together referred to as "the Group") for the quarter and half year ended 30th September 2021 ("the statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements), Regulations, 2015 as amended.
2. This statement is the responsibility of the Company's Management and has been approved by the Company's Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended to the extent applicable.

4. The Statement includes the results of following subsidiaries:
Cambridge Technology Inc., USA
Cambridge Innovations Capital LLC, USA
Cambridge Technology Investments Pte Ltd, Singapore
Cambridge Bizserve Inc, Philippines
CT Software Solutions SDN BHD, Malaysia



5. Based on our review conducted and procedures performed as stated in the paragraph 3 above, and based on the consideration of the financial results of the subsidiaries referred to in paragraph 6 below nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Emphasis of Matter

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 6 of the consolidated financial results). We have relied on the same and our opinion is not modified in respect of this matter.

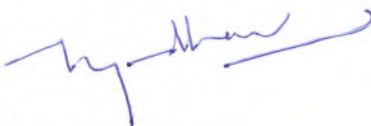
7. We did not review the interim financial results of three subsidiaries, i.e., Cambridge Technology Investments Pte Ltd, Singapore, Cambridge Bizserve Inc., Philippines, and CT Software Solutions SDN BHD, Malaysia included in the consolidated unaudited financial results whose interim financial results reflect total revenue of Rs. 54.12 lakhs, total profit/ (net loss) after tax of (Rs. 17.85 lakhs) and total comprehensive income of (Rs.17.85 lakhs) for the quarter ended 30th September 2021 and reflect total revenue of Rs.71.79 lakhs, total profit/ (net loss) after tax of (Rs.42.16 lakhs) and total comprehensive income of (Rs.42.16 lakhs) for the half year ended 30th September 2021 as considered in the consolidated unaudited financial results. These Interim financial results have been furnished to us by the Board of Directors of the Holding Company and our opinion on the consolidated financial results in so far as it relates to the amounts and disclosure included in respect of these subsidiaries is based solely on such financial results. According to the information and explanation given to us by the Board of Directors of the Holding Company, the financial results of these subsidiaries are not material to the group.

Our conclusion on the Statement is not modified in respect of the above matter.

For BRAND & Associates LLP

Chartered Accountants

Firm Reg No. 012344S/S200101



Ugandhar Nettyam

Partner

Membership No. 215086



UDIN:21215086AAAAAD5498

Place: Hyderabad

Date: 11 November 2021

CAMBRIDGE TECHNOLOGY ENTERPRISES LIMITED

CIN : L72200TG1999PLC030997

Registered Office : Unit No. 04-03, Level 4, Block1 Cyber Pearl, Hitec City, Madhapur, Hyderabad - 500081

E-mail : Investors@ctepi.com Website: www.ctepi.com Phone : +91 40 4023 4400; Fax: +91 40 40234600

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30 SEPTEMBER 2021

Particulars		Quarter Ended			Half year ended		(Rupees in lakhs)
		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	2,784.93	2,483.82	2,207.20	5,268.75	4,388.67	10,947.01
II	Other income	34.33	35.68	216.68	70.01	251.22	691.05
III	Total Income (I+II)	2,819.26	2,519.50	2,423.88	5,338.76	4,639.89	11,638.06
IV	Expenses						
	a. Purchase of software licenses	76.03	274.90	93.67	350.93	347.72	554.23
	b. Subcontracting expenses	563.73	256.79	115.21	820.52	223.22	2,818.90
	c. Employee benefits expense	1,454.18	1,418.14	1,300.27	2,872.32	2,549.07	4,920.59
	d. Finance costs	15.04	16.78	27.67	31.82	62.09	100.47
	e. Depreciation and amortisation expense	154.73	155.80	175.72	310.53	347.63	730.85
	f. Other expenses	209.01	149.84	131.03	358.85	265.30	1,571.64
	Total expenses	2,472.74	2,272.25	1,843.57	4,744.98	3,795.03	10,696.68
V	Profit/(Loss) before tax (III-IV)	346.52	247.25	580.31	593.78	844.86	941.38
VI	Tax expense						
	(1) Current tax	32.45	32.37	11.23	64.82	35.01	140.42
	(2) Earlier year tax	-	-	(58.78)	-	(58.78)	(67.61)
	(3) Deferred tax	(14.64)	(9.96)	(5.47)	(24.59)	(5.86)	(12.66)
VII	Profit/(Loss) after tax (V-VI)	328.71	224.84	633.33	553.55	874.49	881.23
VIII	Other comprehensive income						
	Items that will not be reclassified to profit or loss (net of tax)						
	Remeasurement of defined benefit plans	3.19	(5.45)	30.19	(2.26)	20.95	11.99
	Fair value changes in investments	-	-	-	-	-	(556.80)
	ii) Income tax relating to items that will not be reclassified to profit or loss	(0.89)	1.52	(8.40)	0.63	(5.83)	(3.34)
	B(i) Items that will be reclassified to profit or loss						
	Exchange difference in translating the financial statements of foreign operations	0.54	99.73	(164.29)	100.27	(168.53)	(206.14)
	(ii) Income tax relating to items that will be reclassified to profit or loss						
IX	Total comprehensive income for the period (IX+VIII)	331.56	320.63	490.83	652.19	721.08	126.95
	Net Profit for the year attributable to:						
	Owners of the parent	328.71	224.84	633.33	553.55	874.49	881.23
	Other Comprehensive Income attributable to:						
	Owners of the parent	2.84	95.80	(142.50)	98.64	(153.41)	(754.28)
	Non-Controlling Interests	-	-	-	-	-	-
	Total Comprehensive Income attributable to:						
	Owners of the parent	331.56	320.63	490.83	652.19	721.08	126.95
	Non-Controlling Interests	-	-	-	-	-	-
X	Paid up equity share capital (FV of Rs 10 each)	1,963.10	1,963.10	1,963.10	1,963.10	1,963.10	1,963.10
XI	Earnings per share (EPS) (Not annualised)						
	(a) Basic	1.67	1.15	3.23	2.82	4.45	4.49
	(b) Diluted	1.67	1.15	3.23	2.82	4.45	4.49

and



Notes:

1. The above results for the quarter and half year ended 30 September 2021 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 11 November, 2021. The Statutory Auditors have carried out limited review and expressed an unmodified opinion.
2. The financial results of the Company have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with the relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.
3. The above results include results of Cambridge Technology Inc., USA and Cambridge Technology Investments Pte Ltd, Singapore, Wholly Owned Subsidiaries and Cambridge Innovation Capital LLC, USA, Cambridge Bizserve Inc., Philippines and CT Software Solutions SDN BHD, Malaysia, Step Down Subsidiaries
4. The financial results are also available for perusal at Company's website viz., www.ctepl.com and websites of BSE (www.bseindia.com) and NSE (www.nseindia.com).
5. The holding company has considered the possible effects that may result from the pandemic relating to Covid-19 in the preparation of these financial statements including the recoverability of carrying amounts of financial and non-financial assets. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Company has, at the date of approval of these financial statements, used internal and external sources of information including credit reports and related information and economic forecasts and expects that the carrying amount of these assets will be recovered. The impact of Covid-19 on the Company's financial statements may differ from that estimated as at the date of approval of these financial statements.
6. The Group has Investments in convertible notes which are valued at cost less impairment. The Group is of the opinion that these entities are solvent and carry the value stated in financial statements.
7. The Group has one reportable segment as per the requirements of Ind AS 108 "Operating Segments".
8. The Consolidated financial results are prepared based on Ind AS 110 "Consolidated Financial Statements".
9. Comparative figures have been regrouped/reclassified to conform to the current period's/year's presentation.
10. Additional information on standalone financial results as on September 30, 2021 is as follows:

Particulars	Quarter Ended			Half year ended		Year ended
	30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
Income from operations	1,075.41	1,127.23	737.19	2,202.64	1,643.10	3,651.90
Profit/(loss) before tax	103.85	144.98	(15.87)	248.82	91.90	322.10
Profit/(loss) after tax	89.98	129.94	(10.40)	219.91	77.76	224.04
Total comprehensive income for the period	92.29	126.01	11.39	218.28	92.88	232.69

Date: 11 November, 2021
Place: Hyderabad

For Cambridge Technology Enterprises Limited



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

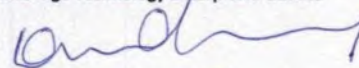


CAMBRIDGE TECHNOLOGY ENTERPRISES LIMITED
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

(Rupees in Lakhs)

Particulars	As at 30-09-2021	As at 31-03-2021
	Unaudited	Audited
I. ASSETS		
Non-current Assets		
(a) Property, plant and equipment	60.91	39.40
(b) Right-of-use assets	278.33	346.59
(c) Intangible asset under development	-	-
(d) Other intangible assets	1,774.72	1,658.62
(e) Financial assets		
(i) Investments	1,152.16	1,135.87
(ii) Other financial assets	299.92	292.79
(e) Other non-current assets	28.26	116.11
(f) Deferred tax assets (net)	260.38	237.13
(g) Amount recoverable from ESOP Trust	119.00	119.00
Current Assets		
(a) Financial assets		
(i) Trade receivables	2,497.13	3,130.91
(ii) Cash and cash equivalents	1,940.84	1,434.06
(iii) Bank balances other than (ii) above	2,335.08	1,969.55
(iv) Loans	15.69	134.70
(v) Other financial assets	221.31	188.95
(b) Current tax assets (net)	34.36	79.29
(c) Other current assets	447.30	577.09
Total Assets	11,465.40	11,460.06
II. EQUITY & LIABILITIES		
Equity		
(a) Equity share capital	1,963.10	1,963.10
(b) Other equity	6,144.80	5,244.03
(c) Money received against share warrants	-	268.11
Liabilities		
Non-current Liabilities		
(a) Financial liabilities		
(i) Borrowings	371.30	109.28
(ii) Lease liabilities	166.44	215.51
(b) Provisions	360.78	317.81
(c) Other non-current liabilities	27.78	27.39
Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	1,039.64	1,171.36
(ii) Lease liabilities	151.09	167.27
(ii) Trade payables		
a) total outstanding dues of micro enterprises and small enterprises	0.55	4.99
b) total outstanding dues of creditors other than micro enterprises and small enterprises	417.05	1,289.40
(iii) Other financial liabilities	656.25	517.62
(b) Other current liabilities	78.86	68.03
(c) Provisions	56.73	48.32
(d) Current tax liabilities (net)	31.02	47.85
Total Equity and Liabilities	11,465.40	11,460.06

For Cambridge Technology Enterprises Limited



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



Date: 11 November, 2021
Place: Hyderabad

CAMBRIDGE TECHNOLOGY ENTERPRISES LIMITED
CONSOLIDATED STATEMENT OF CASH FLOW


(Rupees in lakhs)

PARTICULARS	As at 30-09-2021	As at 31-03-2021
	Unaudited	Audited
Cash flows from operating activities		
Profit before taxation	593.78	941.38
Adjustments for:		
Depreciation and amortisation expense	310.53	730.85
(Gain)/Loss on disposal of property, plant and equipment	2.00	(0.94)
Profit on sale of investments	-	(143.24)
Excess provision written back	(0.38)	(34.68)
Interest income on financial assets carried at amortized cost	(66.53)	(75.50)
Provision for doubtful debts	25.56	80.20
Bad Debts written off	1.13	885.66
Finance costs	14.01	39.62
Interest on Rent Deposit	(1.39)	(3.44)
Net exchange difference	(100.27)	(173.99)
Unwinding of interest costs	17.81	60.86
PPP Loan forgiveness		(361.06)
Operating cash flow before working capital changes	796.26	1,945.71
Changes in operating assets and liabilities		
(Increase) / Decrease in Trade receivables	659.34	(977.76)
(Increase) / Decrease in other financial assets other than trade receivables	(237.15)	(654.76)
(Increase) / Decrease in other assets	262.57	8.53
Increase / (Decrease) in Trade payables	(876.79)	997.55
Increase / (Decrease) in other financial liabilities	139.56	117.03
Increase / (Decrease) in provisions	49.50	87.60
Increase / (Decrease) in other liabilities	58.82	103.33
Cash generated from operations	852.12	1,627.24
Less: Income taxes paid, net	(20.00)	(10.00)
Net cash generated from operating activities	832.12	1,617.24
Cash flows from investing activities		
Purchase of property, plant and equipment (tangible and intangible assets), capital work-in-progress and capital advances	(358.53)	(769.84)
Proceeds from sale of property, plant and equipment	0.84	1.15
Proceeds from sale of investments	-	176.74
Net cash used in investing activities	(357.68)	(591.95)
Cash flows from financing activities		
Proceeds from non-current borrowings	262.02	1.53
Proceeds from current borrowings	(132.26)	617.91
Payment of lease liabilities	(83.41)	(353.20)
Finance costs paid	(14.01)	(40.01)
Net cash flow from/(used in) financing activities	32.34	226.23
Net Increase/(Decrease) in cash and cash equivalents	506.78	1,251.52
Cash and cash equivalents at the beginning of the year	1,434.06	182.54
Cash and cash equivalents at the end of the year	1,940.84	1,434.06

Cash flow statement has been prepared under the indirect method as set out in Ind AS - 7 specified under Section 133 of the Companies Act, 2013

For Cambridge Technology Enterprises Limited

(Signature)



Date: 11 November, 2021
Place: Hyderabad

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

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

**Review Report to
The Board of Directors
Cambridge Technology Enterprises Limited**

We have reviewed the accompanying statement of Standalone Unaudited Financial Results of Cambridge Technology Enterprises Limited (the Company) for the quarter and half year ended 30th September 2021 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

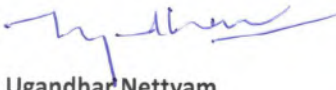
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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 5 of the standalone financial results). We have relied on the same and our opinion is not modified in respect of this matter.

For B R A N D & Associates LLP
Chartered Accountants
ICAI FRN: - 012344S/S200101



Ugandhar Nettyam
Partner
Membership No. 215086



Date:11 November 2021
Place: Hyderabad
UDIN:21215086AAAAAC5282

CAMBRIDGE TECHNOLOGY ENTERPRISES LIMITED

CIN : L72200TG1999PLC030997

Registered Office : Unit No. 04-03, Level 4, Block 1, Cyber Pearl, Hitec City, Madhapur, Hyderabad - 500081

E-mail : Investors@ctapl.com Website: www.ctapl.com Phone : +91 40 4023 4400; Fax: +91 40 4023 4600

STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30 SEPTEMBER 2021

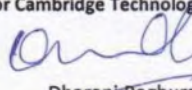
(Rupees in lakhs)

SL. NO	Particulars	Quarter Ended			Half Year ended		Year ended
		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	1,075.41	1,127.23	737.19	2,202.64	1,643.10	3,651.90
II	Other income	24.11	23.25	52.40	47.36	68.73	128.74
III	Total Income (I+II)	1,099.52	1,150.48	789.59	2,250.00	1,711.83	3,780.64
IV	Expenses						
	a. Purchase of software licenses	39.73	69.99	21.72	109.72	61.78	156.36
	b. Subcontracting expenses	27.42	15.34	3.16	42.76	5.18	96.79
	c. Employee benefits expense	810.20	793.78	658.56	1,603.99	1,306.50	2,684.85
	d. Finance costs	14.56	15.94	31.78	30.51	57.25	92.03
	e. Depreciation and amortisation expense	39.68	39.86	42.64	79.54	92.25	187.67
	f. Other expenses	64.08	70.59	47.60	134.67	96.97	240.83
	Total expenses	995.67	1,005.50	805.46	2,001.18	1,619.93	3,458.54
V	Profit/(Loss) before tax (III-IV)	103.85	144.98	(15.87)	248.82	91.90	322.10
VI	Tax expense						
	(1) Current tax	25.00	25.00	-	50.00	20.00	110.72
	(2) Deferred tax	(11.13)	(9.96)	(5.47)	(21.09)	(5.86)	(12.66)
VII	Profit/(Loss) after tax (V-VI)	89.98	129.94	(10.40)	219.91	77.76	224.04
VIII	Other comprehensive income						
	i) Items that will not be reclassified to profit or loss						
	Remeasurement of defined benefit plans	3.19	(5.45)	30.19	(2.26)	20.95	11.99
	Expiration of employee stock options	-	-	-	-	-	-
	ii) Income tax relating to items that will not be reclassified to profit or loss	(0.89)	1.52	(8.40)	0.63	(5.83)	(3.34)
IX	Total comprehensive income for the period (VII + VIII)	92.29	126.01	11.39	218.28	92.88	232.69
X	Paid up equity share capital (FV of Rs 10 each)	1,963.10	1,963.10	1,963.10	1,963.10	1,963.10	1,963.10
XI	Earnings per share (EPS) (Not annualised)						
	(a) Basic	0.46	0.66	(0.05)	1.12	0.40	1.14
	(b) Diluted	0.46	0.66	(0.05)	1.12	0.40	1.14

Notes:

- The above results for the quarter and half year ended 30 September 2021 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on November 11, 2021. The Statutory Auditors have carried out limited review and expressed an unmodified opinion.
- 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.ctapl.com and websites of BSE (www.bseindia.com) and NSE (www.nseindia.com).
- The Company has considered the possible effects that may result from the pandemic relating to Covid-19 in the preparation of these financial statements including the recoverability of carrying amounts of financial and non-financial assets. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Company has, at the date of approval of these financial statements, used internal and external sources of information including credit reports and related information and economic forecasts and expects that the carrying amount of these assets will be recovered. The impact of Covid-19 on the Company's financial statements may differ from that estimated as at the date of approval of these financial statements.
- The Company is of the opinion that investments in subsidiaries have a realisable value not less than that is stated. Further, where applicable, the downstream investments of the respective subsidiaries are expected to carry valuations that will not lead to any diminution in value of the Company's investments
- 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


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



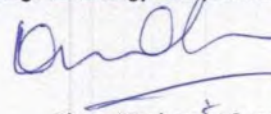
Date : 11 November, 2021
Place: Hyderabad

CAMBRIDGE TECHNOLOGY ENTERPRISES LIMITED
STANDALONE STATEMENT OF ASSETS AND LIABILITIES

(Rupees in lakhs)

PARTICULARS	As at 30-09-2021	As at 31-03-2021
	Unaudited	Audited
I. ASSETS		
Non-current Assets		
(a) Property, plant and equipment	57.68	34.11
(b) Right-of-use-assets	262.43	322.50
(c) Other intangible assets	1.43	6.85
(d) Financial assets		
(i) Investments	2,443.27	2,443.27
(ii) Other financial assets	292.99	286.48
(e) Other non-current assets	28.26	27.40
(f) Deferred tax assets (net)	208.75	187.07
(g) Amount recoverable from ESOP Trust	119.00	119.00
Current Assets		
(a) Financial assets		
(i) Trade receivables	167.54	194.54
(ii) Cash and cash equivalents	346.31	524.94
(iii) Bank balances other than (ii) above	2,335.08	1,969.55
(iv) Loans	17.86	7.66
(v) Other financial assets	10.88	3.48
(b) Current tax assets (net)	53.02	69.71
(c) Other current assets	114.75	124.21
Total Assets	6,459.25	6,320.77
II. EQUITY & LIABILITIES		
Equity		
(a) Equity share capital	1,963.10	1,963.10
(b) Other equity	2,291.00	1,804.65
(c) Money received against share warrants	-	268.11
Liabilities		
Non-current Liabilities		
(a) Financial liabilities		
(i) Lease liabilities	166.45	205.52
(b) Provisions	360.78	317.81
Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	1,039.64	1,171.36
(ii) Lease liabilities	134.61	152.69
(ii) Trade payables		
a) total outstanding dues of micro enterprises and small enterprises	0.55	5.03
b) total outstanding dues of creditors other than micro enterprises and small enterprises	112.57	89.87
(iii) Other financial liabilities	277.50	242.76
(b) Other current liabilities	40.12	33.40
(c) Provisions	56.73	48.32
(d) Current tax liabilities (net)	16.20	18.15
Total Equity and Liabilities	6,459.25	6,320.77

For Cambridge Technology Enterprises Limited



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



Date: 11 November, 2021
Place: Hyderabad

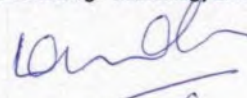

STANDALONE STATEMENT OF CASH FLOW

(Rupees in lakhs)

PARTICULARS	As at 30-09-2021	As at 31-03-2021
	Unaudited	Audited
Cash flows from operating activities		
Profit before taxation	248.81	322.10
Adjustments for:		
Depreciation and amortisation expense	79.54	187.67
(Gain)/Loss on disposal of property, plant and equipment	2.00	(0.94)
Provision for doubtful debts	1.51	3.61
Liabilities no longer written back	-	(30.09)
Bad debts written off	1.13	4.55
Finance costs	13.74	39.70
Interest income on rent deposit	(1.39)	(3.44)
Unwinding of interest costs	16.77	52.34
Reversal of Interest on Termination of leases		(12.21)
Operating cash flow before working capital changes	362.11	563.29
(Increase) / Decrease in trade receivables	27.01	362.59
(Increase) / Decrease in other financial assets other than trade receivables	(389.10)	(1,005.42)
(Increase) / Decrease in other assets	24.64	22.59
Increase / (Decrease) in trade payables	18.21	(59.58)
Increase / (Decrease) in other financial liabilities	34.74	(13.87)
Increase / (Decrease) in provisions	51.38	83.01
Increase / (Decrease) in other liabilities	(45.23)	(121.17)
Cash generated from operations	83.76	(168.55)
Income taxes paid, net	(20.00)	(10.00)
Net cash generated from operating activities	63.76	(178.55)
Cash flows from investing activities		
	(40.47)	(22.89)
Purchase of property, plant and equipment (tangible and intangible assets), capital work-in-progress and capital advances		
Proceeds from sale of property, plant and equipment	0.84	1.15
Net cash used in investing activities	(39.63)	(21.74)
Cash flows from financing activities		
Proceeds of non-current borrowings	-	(107.75)
Repayment of current borrowings	(131.72)	863.02
Payment of lease liabilities	(57.31)	(131.52)
Finance costs paid	(13.74)	(40.10)
Net cash flow from/(used in) financing activities	(202.77)	583.66
Net Increase/(Decrease) in cash and cash equivalents	(178.64)	383.37
Cash and cash equivalents at the beginning of the year	524.94	141.57
Cash and cash equivalents at the end of the year	346.31	524.94

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

Dharani Raghurama Swaroop

Whole - Time Director

(DIN: 00453250)

Date: 11 November, 2021

Place: Hyderabad