



SHARAT INDUSTRIES LIMITED

CIN - L05005AP1990PLC011276

Regd. Off. : Feed Plant, Hatchery & Farm

Venkanna Palem Village, T.P. Gudur Mandal, Nellore - 524 002, Nellore Dist, A.P.

Processing Plant : Mahalakshampuram Village, T.P. Gudur Mandal, Nellore - 524 002, Nellore Dist, A.P.

E-mail : accounts@sharatindustries.com, Website : www.sharatindustries.com

29th January 2025

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

Scrip Code: 519397 | 890207

Dear Sir / Madam,

Sub.: Outcome of the Board Meeting under Regulation 30 and 42 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

In continuation of the notice of the Board meeting dated 22nd January 2025, we wish to inform you that the meeting of the Board of Directors of the Company held today i.e 29th January 2025 has *inter-alia* considered the following:

I. Un-audited Standalone and Consolidated Financial Results for the Quarter and Nine Months ended 31st December 2024.

The Board considered and approved the Un-audited Standalone and Consolidated financial results for the quarter and nine months ended 31st December 2024 as recommended by the members of the Audit committee at the Audit committee meeting held earlier in the day.

The Un-audited Standalone and Consolidated financial results for the quarter and nine months ended 31st December 2024 along with the limited review report issued by the statutory auditors of the Company is enclosed herewith.

II. Making of First and Final Call on 1,55,43,125 partly paid-up equity shares

In terms of the Letter of Offer dated 04th July 2024, the Company had issued Partly Paid-Up equity shares, on a rights basis, to its eligible equity shareholders at an issue price of ₹ 31 per share (comprising ₹ 10/- towards Face Value and ₹ 21 towards Premium), in the ratio of

Corporate Off. : Flat No. 4, 3rd Floor, Pallavi Apartments,
No. 57/11, Old No. 29/TF4, 1st Main Road,
HDFC Bank Compound, R.A.Puram, CHENNAI - 600 028.
Contact No. : 044-24347867 / 24357868,
E-mail : chennai@sharatindustries.com

Nellore Off. : 16-6-143, Opp. Manasa Apartment,
Srinivasa Agraharam, Nellore - 524 001.
Tel. No. : 0861 - 2331727
E-mail : hrd@sharatindustries.com



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13:20 i.e 13 rights equity share(s) for every 20 fully paid-up equity share held by the eligible shareholders as on the record date i.e. 12th July 2024.

In accordance with the terms of the issue as mentioned in the Letter of Offer, the Company had received ₹ 7.75 (₹ 2.50/- towards face value and ₹ 5.25/- towards share premium) per Partly Paid- Up equity share as an application money and the partly paid-up equity shares were allotted on 12th August 2024. The balance amount of ₹ 23.25/- (comprising ₹ 7.50/- towards Face Value and ₹ 15.75/- towards Premium) per partly paid-up equity share was payable on First and Final Call (the "First and Final Call").

The Board of Directors of the Company ("Board") decided to make the First and Final Call of ₹ 23.25/- in respect of 1,55,43,125 outstanding Partly Paid-Up equity shares, issued by the Company, on a rights basis, pursuant to the Letter of Offer dated 04th July 2024.

Accordingly, the First and Final Call Notice will be given as per details listed below:

Record Date	The Board of Directors of the Company has fixed Friday, 07th February 2025 as the Record Date for the purpose of determining the holders of Partly Paid-up Equity Shares to whom the call notice will be dispatched for payment of the first and final call.
Call Money Payment Period	The call money payment period will open on Monday, 17th February 2025 and will close on Friday, 28th February 2025 (Both days Inclusive) or such other extended date as may be decided by the Rights Issue Committee from time to time.
First and Final call amount:	₹ 23.25/- (Rupees Twenty-Three and Twenty-Five Paise only) Per Equity Shares) aggregating to ₹ 36,13,77,656.25 (Rupees Thirty-Six Crore Thirteen Lakh Seventy-Seven Thousand Six Hundred and Fifty-Six and Twenty-Five Paise only).

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Acceptable mode of Payment	ASBA (online)
Banker for First and Final Call Money	Axis Bank

Further details in relation to the call, will be included in the Call notice that will be dispatched in due course and will also be uploaded on the website of the Company www.sharatindustries.com

III. Appointment of Mr. Ganesan Nilakanatan as a Company Secretary and Compliance Officer

Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors has appointed Mr. Ganesan Nilakanatan (A8407) as Company Secretary & Compliance officer (Key Managerial Personnel) of the Company with effect 29th January 2025, pursuant to Section 203 of the Companies Act, 2013 and Regulation 6(1) of the Listing Regulations, 2015.

Also, He has been appointed as Nodal officer of the Company with effect from 29th January, 2025.

Details with respect to appointment of Mr. Ganesan Nilakanatan, Key Managerial Personnel (Appointment of Company Secretary and Compliance Officer) as required under Regulation 30 read with Part A of Schedule III of the SEBI Listing Regulations and SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated 13th July 2023 and SEBI SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024, as amended is provided in Annexure I to this letter

Further, in terms of Regulation 30(5) of the SEBI LODR Regulation, please find below the contact details of the Company Secretary & Compliance officer.

Corporate Off. : Flat No. 4, 3rd Floor, Pallavi Apartments,
No. 57/11, Old No. 29/TF4, 1st Main Road,
HDFC Bank Compound, R.A.Puram, CHENNAI - 600 028.
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Name and Designation	Contact Details
Mr. Ganesan Nilakanatan Company Secretary & Compliance Officer	Email Id: cs@sharatindustries.com Contact Number: 8897628787

The Board meeting was commenced at 13:00 PM (IST) and concluded at 17:00 PM (IST).

Please take the above information on record

Thanking You,

Yours Sincerely,

For **SHARAT INDUSTRIES LIMITED**

SHARAT REDDY SABELLA
WHOLE-TIME DIRECTOR
DIN:02929724

Corporate Off. : Flat No. 4, 3rd Floor, Pallavi Apartments,
No. 57/11, Old No. 29/TF4, 1st Main Road,
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Details with respect to Change in Key Managerial Personnel (Resignation of Company Secretary and Compliance Officer) under Regulation 30 read with Part A of Schedule III of the Listing Regulations and SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 read with Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July 2023 for appointment of Company Secretary and Compliance officer.

S.No	Particulars	Remarks
1.	Reason of Appointment	Mr. Ganesan Nilakanatan (A8407) has been appointed as Company Secretary & Compliance Officer of the Company pursuant to Regulation 30(6) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
2	Date of Appointment	29 th January 2025
3	Brief Profile	Mr. Ganesan Nilakanatan is a qualified Cost Accountant and an associate member of the Institute of Company Secretaries of India. He is having good experience in handling compliances of secretarial matters. He has knowledge and expertise in corporate legal and secretarial services.
4	Disclosure of Relationship with the Directors (in case of Appointment of Directors)	Not Applicable

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SHARAT INDUSTRIES LIMITED

CIN: L05005AP1990PLC011276

Regd Office: Venkannapalem Village, T.P.Gudur Mandal, Nellore District, AP Pin 524002

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST Dec 2024

Rupees in Lakhs

S. No	Particulars	Quarter Ended			Nine Months ended		Year Ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations						
	(a)Revenue from operations	9,643.66	10,034.31	6075.27	28662.75	23,748.76	30,215.92
	(b)Other income	20.16	22.11	9.04	71.86	73.06	58.77
2	Total Income(a+b)	9663.82	10056.42	6084.32	28734.61	23821.81	30274.69
3	Expenses						
	(a)Cost of materials consumed	7,228.96	7,340.20	5599.95	21196.64	19253.62	24,370.26
	(b)Purchase of stock-in-trade						
	(c)Changes in inventoriesof finished goods, work-in-progress and stock-in-trade	-175.01	-42.39	-1135.90	-183.85	-1309.50	(1,418.75)
	(d)Employee benefits expenses	237.59	203.22	184.07	616.84	529.02	720.69
	(e)Finance Costs	315.18	283.92	239.88	823.51	722.94	938.78
	(f)Depreciation and amortisation expense	120.53	116.72	116.81	357.84	349.57	469.50
	(g)Other expense	1,572.00	1,612.47	957.71	4593.43	3513.52	4,428.29
	Total Expenses	9,299.25	9,514.14	5,962.50	27,404.41	23,059.18	29,508.77
4	Profit before tax (2-3)	364.57	542.29	121.82	1,330.21	762.63	765.92
5	Tax Expenses						
	(a)Current tax	101.42	150.86	20.01	370.06	126.97	125.28
	(b) Mat Credit Entitlement	-	0.00	11.32	0.00	82.63	82.63
	(c)Deferred tax charge/ (credit)	-1.03	18.71	-0.42	17.68	1.30	(29.29)
6	Profit for the period (4-5)	264.17	372.71	90.91	942.46	551.73	587.30
7	Other Comprehensive income						
	Items that will not be reclassified to profit or loss (Net of Income Tax)						-
	(i)Items that will not be reclassified to profit or loss						0.69
	(ii)Income tax relating to items that will not be reclassified to profit or loss						-
8	Total other comprehensive income, net of income tax	-	-	-	-	-	0.69
9	Total comprehensive income (7+8)	264.17	372.71	90.91	942.46	551.73	587.99
10	Paid-up equity share capital (Face value Rs.10 each)	2391.25	2391.25	2391.25	2391.25	2391.25	2391.25
11	Earnings per share Face value of Rs. 10 each (not annualised):						
	(a)Basic (Rs.)	1.10	1.56	0.38	3.94	2.31	2.46
	(b)Diluted (Rs.)	1.10	1.56	0.38	3.94	2.31	2.46
	See accompanying notes to the Financial Results						

Notes to the Statement of Unaudited Financial Results-

- The company is primarily engaged in the business of 'Aqua Culture' which is single segment for assessing its performance.
- The Statutory auditors of the company have conducted limited review of the above financial results of the company for the quarter ended 31st Dec 2024. An unqualified report has been issued by them thereon.
- The above financial results have been reviewed by the audit committee and thereafter approved and taken on record by the Board of Directors in their respective meetings held on 29th Jan 2025
- This Statement is as per regulation 33 of SEBI (Listing Obligation and Disclosure Requirement), 2015
- During the last Quarter(i.e FY 24-25-Q2) the company has received application money amounting to Rs. 12.04 Cr for 1,55 43,125 shares @ 7.75 /share (which includes Rs.5.25/share, as share premium)
- Previous period's figures have been regrouped / reclassified wherever necessary to correspond with the current period 's classification / disclosure.

Place : Nellore
Date: 29th Jan 2025



For Sharat Industries Limited

S. Prasanna Reddy
S. Prasanna Reddy
Managing Director

Limited Review Report on Quarterly and Nine months ended Unaudited Financial Results of Sharat Industries Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of
Sharat Industries Limited

We have reviewed the accompanying statement of unaudited financial results of **SHARAT INDUSTRIES LIMITED** for the Quarter and Nine months ended 31st December, 2024 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities Exchange Board of India (listing Obligation and Disclosure Requirements) Regulation 2015 ("Listing Regulation"), as amended.

This statement, is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34, Interim Financial Reporting (IND AS 34) prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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.

For A R Krishnan & Associates
Chartered Accountants
Firm Regn.No.009805S



Anandam
CA. Anandamakrishnan

Partner

Membership No: 209122

UDIN: 25209122BMKVKJ9652

Place: Chennai

Date: 29th January 2025

SHARAT INDUSTRIES LIMITED

CIN: L05005AP1990PLC011276

Regd Office: Venkannapalem Village, T.P.Gudur Mandal, Nellore District, AP Pin 524002

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST Dec 2024

Rupees in Lakhs

S. No	Particulars	Quarter Ended			Nine Months ended		Year Ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations						
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3	Expenses						
	(a)Cost of materials consumed	7,228.96	7,340.20	5599.95	21196.64	19253.62	24,370.26
	(b)Purchase of stock-in-trade	-	-	0.00	0.00	0.00	-
	(c)Changes in inventoriesof finished goods, work-in-progress and stock-in-trade	-175.01	-42.39	-1135.90	-183.85	-1309.50	(1,418.75)
	(d)Employee benefits expenses	237.59	203.22	184.07	616.84	529.02	720.69
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	(g)Other expense	1,572.00	1,612.47	957.71	4593.43	3513.52	4,428.29
	Total Expenses	9,299.25	9,514.14	5,962.50	27,404.41	23,059.18	29,508.77
	Profit before share of Associate and tax (2-3)	364.57	542.29	121.82	1,330.21	762.63	765.92
	Share of Profit / (Loss) of Associates	-	-	-	-	-	-
4	Profit Before Tax	364.57	542.29	121.82	1,330.21	762.63	765.92
5	Tax Expenses						
	(a)Current tax	101.42	150.86	20.01	370.06	126.97	125.28
	(b) Mat Credit Entitlement	-	0.00	11.32	0.00	82.63	82.63
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7	Other Comprehensive income						
	Items that will not be reclassified to profit or loss (Net of Income Tax)						-
	(i)Items that will not be reclassified to profit or loss						0.69
	(ii)Income tax relating to items that will not be reclassified to profit or loss						-
8	Total other comprehensive income, net of income tax	-	-	-	-	-	0.69
9	Total comprehensive income (7+8)	264.17	372.71	90.91	942.46	551.73	587.99
10	Paid-up equity share capital (Face value Rs.10 each)	2391.25	2391.25	2391.25	2391.25	2391.25	2391.25
11	Earnings per share Face value of Rs. 10 each (not annualised):						
	(a)Basic (Rs.)	1.10	1.56	0.38	3.94	2.31	2.46
	(b)Diluted (Rs.)	1.10	1.56	0.38	3.94	2.31	2.46
	See accompanying notes to the Financial Results						

Notes to the Statement of Unaudited Financial Results-

- The company is primarily engaged in the business of 'Aqua Culture' which is single segment for assessing its performance.
- The Statutory auditors of the company have conducted limited review of the above financial results of the company for the quarter ended 31st Dec 2024. An unqualified report has been issued by them thereon.
- The above financial results have been reviewed by the audit committee and thereafter approved and taken on record by the Board of Directors in their respective meetings held on 29th Jan 2025.
- This Statement is as per regulation 33 of SEBI (Listing Obligation and Disclosure Requirement), 2015
- Previous period's figures have been regrouped / reclassified wherever necessary to correspond with the current period 's classification / disclosure.

Place : Nellore
Date: 29th Jan 2025



For Sharat Industries Limited

S. Prasad Reddy
Managing Director

Limited Review Report on Quarterly and Nine months ended Unaudited Financial Results of Sharat Industries Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of
Sharat Industries Limited

We have reviewed the accompanying statement of unaudited financial results of **SHARAT INDUSTRIES LIMITED** for the Quarter and Nine months ended 31th December, 2024 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities Exchange Board of India (listing Obligation and Disclosure Requirements) Regulation 2015 ("Listing Regulation"), as amended.

This statement, is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34, Interim Financial Reporting (IND AS 34) prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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.

The statement includes the results of following entities: Sharat Industries Limited - Parent Company; and United Aquatech Private Limited - Associate Company

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.



A.R. KRISHNAN & ASSOCIATES

CHARTERED ACCOUNTANTS

The financial information of one associate, accounted for under equity method, reflects the following financial information:

1. Total revenues of Rs. 400 for the quarter and Rs. 400 for the nine months ended December 31, 2024.
2. Total Net loss after tax of Rs. 440 for the quarter and Rs. 3,930 for the nine months ended December 31, 2024.
3. Total comprehensive loss of Rs. 440 for the quarter and Rs. 3,930 for the nine months ended December 31, 2024.

These financial statements have been reviewed, as applicable, by other auditor whose reports have been furnished to us by the management and our opinion and consolidated statement, in so far as it relates to the amounts and disclosures included in respect of the associate, is based solely on the report of the auditor. Our report on the statement is not modified in respect of the above matter with respect to our reliance on the work done on the reports of the other auditor.

For A R Krishnan & Associates
Chartered Accountants
Firm Regn.No.009805S



Anandaramkrishnan
CA. Anandaramkrishnan

Partner

Membership No : 209122

UDIN: 25209122BMKVKI8359

Place: Chennai

Date: 29th January 2025



Flat No: 37 Old No:18, SF-2, Lokesh Tower,
Kodambakkam High Road, Nungambakkam,
Chennai - 600 034



044 - 2826 2555/2827 2555



909 404 6000



ark@arkca.com