

December 07, 2017

To
The Manager
The Listing Dept.,
Bombay Stock Exchange Ltd
Phiroze Jeejeebhoy Towers
Dalal Street, Fort, Mumbai – 400 001

To
The Manager
The Listing Dept.,
The National Stock Exchange of India Ltd
Exchange Plaza, Bandra Kurla Complex
Bandra (East), Mumbai – 400 051

Dear Sir,

Sub: Outcome of Board Meeting dated December 07, 2017 and submission of Un-audited Standalone & Consolidated Financial Results for the quarter ended September 30, 2017.

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 have considered and approved, inter-alia, the Un-audited Standalone & Consolidated Financial Results of the Company for the second quarter and six months ended September 30, 2017 together with the Limited Review Report thereon.

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

- a) Un-audited Consolidated Financial Results of the Company for the second quarter and six months ended as at September 30, 2017.
- b) Limited Review Report on Consolidated Financial Results of the Company for the second quarter and six months ended September 30, 2017 issued by M/s. M Anandam & Co., Statutory Auditors of the Company.
- c) Un-audited Standalone Financial Results of the Company for the second quarter and six months ended as at September 30, 2017.
- d) Limited Review Report on Standalone Financial Results of the Company for the second quarter and six months ended September 30, 2017 issued by M/s. M Anandam & Co., Statutory Auditors of the Company.

Registered & Corporate Office:

Cambridge Technology Enterprises Ltd.
Unit No 04 - 03, Level 4, Block 1
Cyber Pearl, Hitec City, Madhapur
Hyderabad - 500 081, Telangana, India.
Tel:+91-40-4023-4400
Fax:+91-40-4023-4600

Bengaluru

Suraj Ganga Soft Park, 04th Floor, No.34, 1st Main Road, 3rd phase JP Nagar, Bangalore - 560 078, Karnataka, India. Tel: +91-80-4299-5777 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

Unit No.205, A Block, 2nd Floor, Delta Wing, Raheja Tower, No. 177/8, Anna Salai, Chennai- 600 002, Tamilnadu, India. Tel: +91-44-6659-8000, Pursuant to clause 2.6.4 of the SEBI Circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016, the Company may exercise the option under Regulation 33(3)(b)(i) of the Listing Regulations to submit quarterly/year-to-date consolidated financial results in the second quarter instead of the first quarter of the financial year. Hence, the said option is exercised by the Company for the second quarter ended September 30, 2017 and the Company herewith opts to additionally submit quarterly/year-to-date consolidated financial results.

The Board Meeting commenced at 01.00 P.M. and concluded at 7.15 P.M.

Thanking you, Yours faithfully,

For Cambridge Technology Enterprises Limited

Hyderabad

T V Siva Prasad

(CFO, Company Secretary &

Compliance Officer)

Encl: As above

No. No. Particulars		UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR	THE QUARTER & HAL	F YEAR ENDED 3	OTH SEPTEMBER 201		
No. Particulars							
No. No. Particulars					1		
Revenue from operations	No	Particulars					30-Sep-1
Cheir Income	. IVO.	Particulars	Unaudited	Unaudited	Unaudited	Unaudited	Unaudit
Other Income		Revenue from operations	2 276 04	2 200 20	2 524 00	4.527.22	4.050
Total Income (1+1) 2,385.69 2,284.83 2,569.86 4,670.52 5,01					-		4,969.
Superses 1.0							41.
December 1997 1339 12137 474.65 20 20 20 20 20 20 20 2		Total income (1411)	2,385.69	2,284.83	2,569.86	4,670.52	5,010.
D. Employee benefits eyeness 1,06.33 997.73 1,039.93 2,024.06 2.13		Expenses					
D. Employee benefits expenses 1,036.33 987.73 1,039.93 2,024.06 2.41 2. Finance costs 4,022 41.97 19.96 82.19 4. d. Opereciation and amortisation expense 9,041 87.34 93.46 177.75 2.4 e. Other Expenses 7,16.85 52.36.4 70.88 11.20.48 11.3 Total Expenses 2,025.52 1,973.60 2,084.55 3.999.13 4,13 Profit/(Loss) before Exceptional items and tax (III-IV) 360.16 311.23 485.31 671.39 87 Exceptional items 4,020 19.96 11.20 11.20 11.20 11.20 12.20 1		a. Purchases of stock-in-trade	141.72	332.93	221.37	474.65	298.
C. Finance costs 40.22 41.97 19.96 82.19 4		b. Employee benefits expenses					2,411.
d. Opereciation and amortisation expense 90.41 87.34 93.46 177.75 24		c. Finance costs					42
Content Expenses		d. Depreciation and amortisation expense					245
Total Expenses 2,025.52 1,973.60 2,084.55 3,999.13 4,13		e. Other Expenses					
Profit/(Loss) before Exceptional Items and tax (III-IV) 360.16 311.23 485.31 671.39 87		Total Expenses			-		
Exceptional Items		Profit/(Loss) before Exceptional items and tax (III-IV)					873.
Profit/(Loss) before tax (V-VI) 360.16 311.23 485.31 671.39 87							0/3
Tack Expense 129.37 8.38 67.02 137.75 10	1	Profit/(Loss) before tax (V-VI)		311.23			
(2) Deferred tax (99.23) 59.79 80.99 (33.44) 37.30 73.00	II	Tax Expense	000.20	322123	403.31	0/1.33	0/3
(2) Deferred tax (99.23) 59.79 80.93 (39.44) 3 73		(1) Income Tax	129.37	8 38	67.02	137 75	104.
Profit/(Loss) for the period (VII-VIII) Other Comprehensive Income A(I) Items that will be reclassified to profit or loss (Net of Tax) (0.31) (10.01) (4.02) (10.32) (10.02) ((2) Deferred tax					30.
Ali) Items that will not be re-classified to profit or loss (Net of Tax) (0.31) (10.01) (4.02) (10.32) (8.01) (10.01) (4.02) (10.32) (10.03) (10.01) (10.01) (10.02) (10.032)		Profit/(Loss) for the period (VII-VIII)					-
Bij) Items that will be reclassified to profit or loss (Net of Tax) Total Comprehensive Income for the period (XIII+XIV) 329.72 233.05 333.34 562.77 73 Paid Up Equity Share Capital (FV of Rs 10 each) 1,963.10				215100	337.30	373.00	/30.
Bij) Items that will be reclassified to profit or loss (Net of Tax) Total Comprehensive Income for the period (XIII+XIV) 329.72 233.05 333.34 562.77 73 Paid Up Equity Share Capital (FV of Rs 10 each) 1,963.10		A(i) Items that will not be re-classified to profit or loss (Net of Tax)	(0.31)	(10.01)	(4.02)	(10.32)	(8.
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Paid Up Equity Share Capital (FV of Rs 10 each) Earnings per share (EPS) (a) Basic (b) Diluted 1.68 1.24 1.72 2.92 1.68 1.24 1.72 2.92 1.68 1.24 1.72 2.92 1.68 1.24 1.72 2.92 1.68 1.24 1.72 2.92 1.68 1.24 1.72 2.92 1.68 1.24 1.72 2.92 1.68 1.68 1.24 1.72 2.92 1.68 1.68 1.24 1.72 2.92 1.72 1.72 1.72 2.92 1.72 1.72 1.72 1.72 1.72 2.92 1.7			329.72				
Earnings per share (EPS) 1.68 1.24 1.72 2.92							
(a) Basic 1.68 1.24 1.72 2.92	II		1,505.10	1,505.10	1,503.10	1,503.10	1,903.
(b) Diluted 1.68 1.24 1.72 2.92			1.68	1.24	1 72	7.07	3.
December 07, 2017. Beginning April 01, 2016, the Company adopted Indian Accounting Standards ("Ind AS") and accordingly these financials have been prepared in accordance wit recognition and measurement principles laid down in the Ind AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read wit relevant rules issued thereunder and in terms of Regulation 33 of the SEBI (Sitsing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular of July 05, 2016 and other accounting pronouncements generally accepted in India. The Ind AS compliant consolidated financial results for the corresponding quarter ended September, 2016 has been stated in terms of SEBI Circular					-	2.32	3.
CIR/CFD/FAC/62/2016 dated July 05, 2016. Pursuant to Clause 2.6.1(iii) of the said circular, exemption have been availed and hence figures for the preceding quent and previous year ended March 31, 2017 is not provided for. The financial results and other financial information for the quarter and half year ended September 30th, 2016 has been compiled by the management as per In after exercising necessary due diligence, to ensure that the financial results provide true and fair view of the results in accordance with Ind AS. This information not been subject to any limited review or audit. Reconciliation of net profit for the corresponding quarter ended September 30, 2016 between previous Indian GAAP and Ind AS is as under: (Rs. in lakhs) Particulars Quarter ended Six months		The above results have been reviewed and recommended for adoption by December 07, 2017. Beginning April 01, 2016, the Company adopted Indian Accounting Standard	Audit Committee and	taken on record	by the Board of Dire	ctors at their me	eting held
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Total Comprehensive Income under Ind AS 333.34 730.92 Additional information on standalone financial results as on September 30, 2017 is as follows: Particulars Quarter ended Half Year ended	1 2 3 4	The above results have been reviewed and recommended for adoption by December 07, 2017. Beginning April 01, 2016, the Company adopted Indian Accounting Standard recognition and measurement principles laid down in the Ind AS 34 Interim Firelevant rules issued thereunder and in terms of Regulation 33 of the SEBI (Li July 05, 2016 and other accounting pronouncements generally accepted in In The Ind AS compliant consolidated financial results for the correspond CIR/CFD/FAC/62/2016 dated July 05, 2016. Pursuant to Clause 2.6.1(iii) of the and previous year ended March 31, 2017 is not provided for. The financial results and other financial information for the quarter and half after exercising necessary due diligence, to ensure that the financial results not been subject to any limited review or audit. Reconciliation of net profit for the corresponding quarter ended September 3 Particulars Net profit as per Indian GAAP Remeasurement cost of Net Defined Benefit Liability Fair value adjustment for ESOP expenses Deferred tax Allowance for credit loss on Trade Receivables	Audit Committee and dis ("Ind AS") and accordinancial Reporting presisting Obligations and Idia. In guarter ended Sign of the Ended Sign of the Ended September provide true and fair values.	taken on record dingly these financial individual indiv	by the Board of Dire ancials have been prection 133 of the Comprements) Regulations is has been stated in availed and hence figure been compiled by the lts in accordance with the lts	ctors at their me epared in accorda panies Act, 2013 , 2015 and SEBI (in terms of SEBI ures for the prece- te management a hind AS. This infi	eting held ance with read with Circular da Circular eding quan
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	1 2 3 4	The above results have been reviewed and recommended for adoption by December 07, 2017. Beginning April 01, 2016, the Company adopted Indian Accounting Standard recognition and measurement principles laid down in the Ind AS 34 Interim Frelevant rules issued thereunder and in terms of Regulation 33 of the SEBI (Li July 05, 2016 and other accounting pronouncements generally accepted in In The Ind AS compliant consolidated financial results for the correspond CIR/CFD/FAC/62/2016 dated July 05, 2016. Pursuant to Clause 2.6.1(iii) of the and previous year ended March 31, 2017 is not provided for. The financial results and other financial information for the quarter and half after exercising necessary due diligence, to ensure that the financial results not been subject to any limited review or audit. Reconciliation of net profit for the corresponding quarter ended September 3 Particulars Net profit as per Indian GAAP Remeasurement cost of Net Defined Benefit Liability Fair value adjustment for ESOP expenses Deferred tax Allowance for credit loss on Trade Receivables Total Other Comprehensive Income (Net of Tax) Total Comprehensive Income under Ind AS	Audit Committee and dis ("Ind AS") and according presisting Obligations and Idia. Ing quarter ended See said circular, exempty year ended September provide true and fair viol. 2016 between previous and the said circular and fair viol. 2016 between previous and the said circular and fair viol.	taken on record dingly these finitions of the control of the contr	by the Board of Dire ancials have been prection 133 of the Comprements) Regulations is has been stated in availed and hence figure s been compiled by the lts in accordance with P and Ind AS is as und (Rs. in lakhs) Six months ended 700.80 12.00 (20.18) 77.84 (31.50) 738.96 (8.04)	ctors at their me epared in accorda panies Act, 2013 , 2015 and SEBI (in terms of SEBI ures for the prece- te management a hind AS. This infi	eting held ance with read with Circular da Circular eding qual
,	1 2 3 4	The above results have been reviewed and recommended for adoption by December 07, 2017. Beginning April 01, 2016, the Company adopted Indian Accounting Standard recognition and measurement principles laid down in the Ind AS 34 Interim Frelevant rules issued thereunder and in terms of Regulation 33 of the SEBI (Li July 05, 2016 and other accounting pronouncements generally accepted in In The Ind AS compliant consolidated financial results for the correspond CIR/CFD/FAC/62/2016 dated July 05, 2016. Pursuant to Clause 2.6.1(iii) of the and previous year ended March 31, 2017 is not provided for. The financial results and other financial information for the quarter and half after exercising necessary due diligence, to ensure that the financial results not been subject to any limited review or audit. Reconciliation of net profit for the corresponding quarter ended September 3 Particulars Net profit as per Indian GAAP Remeasurement cost of Net Defined Benefit Liability Fair value adjustment for ESOP expenses Deferred tax Allowance for credit loss on Trade Receivables Total Other Comprehensive Income (Net of Tax) Total Comprehensive Income under Ind AS Additional information on standalone financial results as on September 30, 20	Audit Committee and dis ("Ind AS") and according presisting Obligations and Idia. In a control of the control o	taken on record rdingly these finitions and independent of the result of	by the Board of Dire ancials have been pre- ction 133 of the Comprements) Regulations is has been stated in availed and hence figure s been compiled by the lts in accordance with P and Ind AS is as und (Rs. in lakhs) Six months ended 700.80 12.00 (20.18) 77.84 (31.50) 738.96 (8.04) 730.92	ctors at their me epared in accorda panies Act, 2013 , 2015 and SEBI (in terms of SEBI ures for the precedent and Ind AS. This info	eting held ance with read with Circular da Circular eding quar as per Ind ormation
3.7.11 1,023.00 324.21 1,370.33 1,08.	1 2 3 4 5 6	The above results have been reviewed and recommended for adoption by December 07, 2017. Beginning April 01, 2016, the Company adopted Indian Accounting Standard recognition and measurement principles laid down in the Ind AS 34 Interim Frelevant rules issued thereunder and in terms of Regulation 33 of the SEBI (Li July 05, 2016 and other accounting pronouncements generally accepted in In The Ind AS compliant consolidated financial results for the correspond CIR/CFD/FAC/62/2016 dated July 05, 2016. Pursuant to Clause 2.6.1(iii) of the and previous year ended March 31, 2017 is not provided for. The financial results and other financial information for the quarter and half after exercising necessary due diligence, to ensure that the financial results not been subject to any limited review or audit. Reconciliation of net profit for the corresponding quarter ended September 3 Particulars Net profit as per Indian GAAP Remeasurement cost of Net Defined Benefit Liability Fair value adjustment for ESOP expenses Deferred tax Allowance for credit loss on Trade Receivables Total Other Comprehensive Income (Net of Tax) Total Comprehensive Income under Ind AS Additional information on standalone financial results as on September 30, 20	Audit Committee and is ("Ind AS") and accordinancial Reporting presisting Obligations and Idia. Ing quarter ended See said circular, exempty year ended September provide true and fair of 10, 2016 between previous as follows: 30-Sep-17	taken on record dingly these finitions and the control of the record of the control of the contr	by the Board of Dire ancials have been pre- ction 133 of the Comprements) Regulations is has been stated in availed and hence figure s been compiled by the lts in accordance with P and Ind AS is as und (Rs. in lakhs) Six months ended 700.80 12.00 (20.18) 77.84 (31.50) 738.96 (8.04) 730.92	ctors at their me epared in accorda panies Act, 2013 , 2015 and SEBI (in terms of SEBI ures for the precedent and Ind AS. This info	eting held ance with read with Circular da Circular eding quar as per Ind ormation I
Profit Before Tax 129.15 151.48 152.92 280.63 2 Profit After Tax 30.57 145.57 104.65 176.14 13	1 2 3 4 5	The above results have been reviewed and recommended for adoption by December 07, 2017. Beginning April 01, 2016, the Company adopted Indian Accounting Standard recognition and measurement principles laid down in the Ind AS 34 Interim Frelevant rules issued thereunder and in terms of Regulation 33 of the SEBI (Li July 05, 2016 and other accounting pronouncements generally accepted in In The Ind AS compliant consolidated financial results for the correspond CIR/CFD/FAC/62/2016 dated July 05, 2016. Pursuant to Clause 2.6.1(iii) of the and previous year ended March 31, 2017 is not provided for. The financial results and other financial information for the quarter and half after exercising necessary due diligence, to ensure that the financial results not been subject to any limited review or audit. Reconciliation of net profit for the corresponding quarter ended September 3 Particulars Net profit as per Indian GAAP Remeasurement cost of Net Defined Benefit Liability Fair value adjustment for ESOP expenses Deferred tax Allowance for credit loss on Trade Receivables Total Other Comprehensive Income (Net of Tax) Total Comprehensive Income under Ind AS Additional information on standalone financial results as on September 30, 20 Particulars	Audit Committee and is ("Ind AS") and accordinancial Reporting presisting Obligations and Idia. Ing quarter ended See said circular, exempty year ended September provide true and fair of 10, 2016 between previous as follows: 30-Sep-17	taken on record dingly these finitions and the control of the result of	by the Board of Dire ancials have been prection 133 of the Comprements) Regulations is has been stated in availed and hence figure been compiled by the lts in accordance with lts in accordance with pand Ind AS is as und (Rs. in lakhs) Six months ended 700.80 12.00 (20.18) 77.84 (31.50) 738.96 (8.04) 730.92	tors at their me repared in accords conies Act, 2013 , 2015 and SEBI (in terms of SEBI ures for the precede management at India) and India AS. This information is the series of the se	ance with read with Circular da Circular eding quar as per Ind ormation I

For Cambridge Technology Enterprises Ltd Dharani Raghurama Swaroop Whole-Time Director

8	The Company has only one reportable segment i.e., information Technology Services.
9	The Subsidiaries considered for the consolidated financial results are Cambridge Technology Inc., USA, Cambridge Technology Investments Pte. Ltd., Singapore, Cambridge Innovations Capital LLC, USA, Cambridge Biz Serve Inc., Philippines and Cambridge Innovations Private Limited. Cambridge Bizserve Private Limited, Subsidiary of Cambridge Technology Enterprises Limited has not been consolidated since there are no operations.
10	The statutory auditors of the Company have conducted limited review of the above results as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 except in case of Cambridge Technology Investments Pte. Ltd., Singapore & Cambridge Innovations Private Limited.
11	Pursuant to clause 2.6.4 of the SEBI Circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016, the Company may exercise the option under Regulation 33(3)(b)(i) of the Listing Regulations to submit quarterly/year-to-date consolidated financial results in the second quarter instead of the first quarter of the financial year. Hence, the said option is exercised by the Company for the second quarter ended September 30, 2017 and the Company herewith opts to additionally submit quarterly/year-to-date consolidated financial results.
12	Previous year/ Period figures have been regropued and recast wherever necessary, to conform to the current period classification.

Place: Hyderabad Date: 7th December, 2017

For and on behalf of Board

chnology

Hyderabad

Dharani Raghurama Swaroop Whole-time Director DIN: 00453250

CAMBRIDGE TECHNOLOGY ENTERPRISES LIMITED UNAUDITED CONSOLIDATED BALANCE SHEET (STATEMENT OF ASSETS AND LIABILITIES) FOR THE HALF YEAR ENDED SEPTEMBER 30, 2017

LASSETS Non-current Assets (a) Property, Plant and Equipment (b) Other Intangible Assets (c) Financial Assets (ii) Investments (iii) Loans and Advances (d) Deferred Tax Assets (e) Other Non-Current Assets (a) Financial Assets (ii) Trade Receivables (ii) Cash and Cash Equivalents (b) Current tax assets (c) Other Current Assets 124.68 (c) Other Current Assets 18. EQUITY & LIABILITIES Equity (a) Equity Share Capital (b) Other Equity (a) Provisions 124.70 Current Liabilities (a) Provisions 1,519.79 (iii) Trade Payables (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions 1,519.79 (iii) Trade Payables (iii) Other Financial Liabilities (c) Provisions 7,51 (d) Current Tax Liabilities (Net) (d) Current Tax Liabilities (Net)		Rupees in lakh
Non-current Assets (a) Property, Plant and Equipment (b) Other Intangible Assets (c) Financial Assets (ii) Investments (ii) Loans and Advances (d) Deferred Tax Assets (e) Other Non-Current Assets (a) Financial Assets (ii) Trade Receivables (ii) Cash and Cash Equivalents (b) Current tax assets (c) Other Current Assets 124.68 (c) Other Current Assets 1. EQUITY & LIABILITIES Equity (a) Equity Share Capital (b) Other Equity 1. John Current Liabilities (a) Provisions 1. John Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (b) Other Current Liabilities (c) Other Current Liabilities (d) Dorrowings (iii) Cher Financial Liabilities (d) Dorrowings (iii) Other Financial Liabilities (d) Other Current Liabilities (e) Provisions (iii) Other Financial Liabilities (f) Borrowings (f) Other Current Liabilities (g) Provisions (g) Other Current Liabilities (g) Other Current Liabilities (g) Other Current Liabilities (h) Oth	PARTICULARS	30-Sep-17
(a) Property, Plant and Equipment (b) Other Intangible Assets (c) Financial Assets (ii) Investments (ii) Loans and Advances (d) Deferred Tax Assets (e) Other Non-Current Assets (a) Financial Assets (ii) Trade Receivables (ii) Cash and Cash Equivalents (b) Current tax assets (c) Other Current Assets Total Assets II. EQUITY & LIABILITIES Equity (a) Equity Share Capital (b) Other Equity (a) Provisions Current Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Other Current Liabilities (c) Other Current Liabilities (d) Borrowings (ii) Trade Payables (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions	I.ASSETS	
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(c) Financial Assets	(a) Property, Plant and Equipment	102.41
(i) Investments (ii) Loans and Advances (d) Deferred Tax Assets (e) Other Non-Current Assets (a) Financial Assets (i) Trade Receivables (ii) Cash and Cash Equivalents (b) Current tax assets (c) Other Current Assets (c) Other Current Assets (d) Equity & LIABILITIES Equity (a) Equity Share Capital (b) Other Equity (a) Provisions (a) Provisions (b) Borrowings (ii) Other Financial Liabilities (i) Borrowings (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Liabilities (e) Provisions (f) Provisions (f) Current Liabilities (g) Other Current Liabilities (h) Other Financial Liabilities (h) Other Current Liabilities (h) Other	(b) Other Intangible Assets	608.75
(ii) Loans and Advances (d) Deferred Tax Assets (e) Other Non-Current Assets (a) Financial Assets (i) Trade Receivables (ii) Cash and Cash Equivalents (b) Current tax assets (c) Other Current Assets 124.68 (c) Other Current Assets 124.68 (d) Equity Share Capital (e) Other Equity (a) Equity Share Capital (b) Other Equity (a) Provisions 124.70 Current Liabilities (a) Provisions 124.70 Current Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Financial Liabilities (iii) Other Financial Liabilities (iii) Other Current Liabilities (iv) Other Current Cur	(c) Financial Assets	
(ii) Loans and Advances (d) Deferred Tax Assets (e) Other Non-Current Assets (e) Other Non-Current Assets 25.00 Current Assets (a) Financial Assets (ii) Trade Receivables (iii) Cash and Cash Equivalents (b) Current tax assets (c) Other Current Assets 7.400.75 Total Assets 1.489.32 (ii) Cash and Cash Equivalents (c) Other Current Assets 7.400.75 Total Assets 7.51 7.51 7.51 7.51 7.51 7.51 7.51 7.51 7.51	(i) Investments	4.312.22
(e) Other Non-Current Assets Current Assets (a) Financial Assets (i) Trade Receivables (ii) Cash and Cash Equivalents (b) Current tax assets (c) Other Current Assets Total Assets 124.68 (c) Other Current Assets 7,400.75 Total Assets 9,743.35 II. EQUITY & LIABILITIES Equity (a) Equity Share Capital (b) Other Equity 1,963.10 (b) Other Equity 1,963.10 (c) Other Current Liabilities (a) Provisions 124.70 Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions 7,51 (d) Current Tax Liabilities (Net)	(ii) Loans and Advances	267.16
(e) Other Non-Current Assets 25.00 Current Assets (a) Financial Assets (ii) Cash and Cash Equivalents 328.12 (b) Current tax assets 1,489.32 (c) Other Current Assets 2,400.75 Total Assets 9,743.35 II. EQUITY & LIABILITIES Equity (a) Equity Share Capital 1,963.10 (b) Other Equity 3,179.95 Liabilities Non-Current Liabilities (a) Provisions (a) Financial Liabilities 1,24.70 Current Liabilities 1,368.06 (ii) Other Financial Liabilities 628.62 (b) Other Current Liabilities 651.23 (c) Provisions 7.51 (d) Current Tax Liabilities (Net) 300.37	(d) Deferred Tax Assets	84.93
(a) Financial Assets (i) Trade Receivables (ii) Cash and Cash Equivalents (b) Current tax assets (c) Other Current Assets Total Assets 9,743.35 II. EQUITY & LIABILITIES Equity (a) Equity Share Capital (b) Other Equity 1,963.10 3,179.95 Liabilities Non-Current Liabilities (a) Provisions 124.70 Current Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Financial Liabilities (iii) Other Financial Liabilities (c) Provisions 7,51 (d) Current Tax Liabilities (Net)	(e) Other Non-Current Assets	25.00
(i) Trade Receivables (ii) Cash and Cash Equivalents (b) Current tax assets (c) Other Current Assets (c) Other Current Assets Total Assets 9,743.35 II. EQUITY & LIABILITIES Equity (a) Equity Share Capital (b) Other Equity Liabilities Non-Current Liabilities (a) Provisions 124.70 Current Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions 7.51 (d) Current Tax Liabilities (Net)	Current Assets	
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(b) Current tax assets (c) Other Current Assets 2,400.75 Total Assets 9,743.35 II. EQUITY & LIABILITIES Equity (a) Equity Share Capital (b) Other Equity 2,400.75 Liabilities Non-Current Liabilities (a) Provisions 124.70 Current Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Financial Liabilities (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions 7,51 (d) Current Tax Liabilities (Net)	(ii) Cash and Cash Equivalents	
(c) Other Current Assets 2,400.75 Total Assets 9,743.35 II. EQUITY & LIABILITIES Equity (a) Equity Share Capital (b) Other Equity Liabilities Non-Current Liabilities (a) Provisions 124.70 Current Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions 1,519.79 (ii) Trade Payables (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net) 1,24.70 1,368.06 (1,		ACCOUNT NAME OF THE PARTY OF TH
Total Assets II. EQUITY & LIABILITIES Equity (a) Equity Share Capital (b) Other Equity Liabilities Non-Current Liabilities (a) Provisions 124.70 Current Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions 7.51 (d) Current Tax Liabilities (Net)	(c) Other Current Assets	
II. EQUITY & LIABILITIES Equity (a) Equity Share Capital (b) Other Equity Liabilities Non-Current Liabilities (a) Provisions 124.70 Current Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Liabilities (e) Other Current Liabilities (f) Other Financial Liabilities (g) Other Current Liabilities (h) Other Current Liabilities	. ,	2,400.73
Equity (a) Equity Share Capital (b) Other Equity Liabilities Non-Current Liabilities (a) Provisions Current Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions 1,519.79 1,368.06 (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net)	Total Assets	9,743.35
Equity (a) Equity Share Capital (b) Other Equity Liabilities Non-Current Liabilities (a) Provisions Current Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions 1,519.79 1,368.06 (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net)	II. EQUITY & LIABILITIES	
(a) Equity Share Capital (b) Other Equity Liabilities Non-Current Liabilities (a) Provisions 124.70 Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net)		
(b) Other Equity 2,179.95 Liabilities Non-Current Liabilities (a) Provisions 124.70 Current Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net) 3,179.95 1,24.70 1,519.79 1,368.06 628.62 651.23 7.51		1 963 10
Liabilities Non-Current Liabilities (a) Provisions Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net)		
Non-Current Liabilities (a) Provisions Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net) 124.70 1,519.79 1,368.06 628.62 651.23 7.51		3,179.93
Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net) 124.70 1,519.79 1,368.06 628.62 651.23 7.51	Liabilities	
Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net)	Non-Current Liabilities	
(a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net) 1,519.79 1,368.06	(a) Provisions	124.70
(a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net) 1,519.79 1,368.06	Current Liabilities	
(i) Borrowings (ii) Trade Payables (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net) 1,519.79 1,368.06 1,368.0		
(ii) Trade Payables (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net) 1,368.06 628.62 651.23 7.51		1 510 70
(iii) Other Financial Liabilities 628.62 (b) Other Current Liabilities 651.23 (c) Provisions 7.51 (d) Current Tax Liabilities (Net) 300.37		
(b) Other Current Liabilities 651.23 (c) Provisions 7.51 (d) Current Tax Liabilities (Net) 300.37		
c) Provisions 7.51 d) Current Tax Liabilities (Net) 300.37		
d) Current Tax Liabilities (Net) 300.37		
507.01		
OTAL 9,743.35		300.37
	TOTAL	9,743.35

For and on behalf of Board

Place: Hyderabad

Date: 7th December, 2017

Dharani Raghurama Swaroop

Whole-time Director

DIN: 00453250

M. ANANDAM & CO., CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS

To

The Board of Directors of Cambridge Technology Enterprises Limited

We have reviewed the accompanying statement of Consolidated Unaudited Financial results of Cambridge Technology Enterprises Limited ("Holding Company") and its wholly owned subsidiary companies namely Cambridge Technology Inc., USA, Cambridge Technology Investments Pte., Singapore, CI Capital LLC USA, Cambridge Innovations Private Limited, India and Cambridge Bizserve Inc., Philippines, (together referred to as "the Group"), for the quarter and six months ended 30th September, 2017 ("the Statement") being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/CMD/15/2015 dated 30th November, 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016. This Statement which is the responsibility of the Holding Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review. Attention is drawn to the fact that the figures for the corresponding quarter and six months ended 30th September, 2016 including the reconciliation of total comprehensive income under Indian Accounting Standards ("Ind AS") of that period ended with profit reported under previous generally accepted accounting principles ("GAAP") as reported in these financial results have been approved by the Company's Board of Directors but have not been subjected to review or audit.

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 statements are free of material misstatements. 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 consolidated financial results include the interim financial information of wholly owned subsidiary companies, whose interim financial information reflect total revenues of Rs. 2271.19 lakhs for the quarter and Rs. 4325.98 lakhs for six months ended 30th September, 2017 respectively and total profit after tax of Rs. 299.46 lakhs for the quarter and Rs. 396.95 lakhs for

six months ended 30th September, 2017 respectively as considered in consolidated financial results. The interim financial results of Cambridge Technology Investments Pte., Singapore and Cambridge Innovations Private Limited, India whose interim financial information reflect total revenues of Rs. Nil for the quarter and Rs. Nil for six months ended 30th September, 2017 respectively and total loss after tax of Rs. 16.66 lakhs for the quarter and Rs. 31.74 lakhs for six months ended 30th September, 2017 respectively have been considered by the Management and our report 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 information submitted by the management.

Based on our review conducted as above and based on the consideration of the unaudited interim financial information of the subsidiaries which have been furnished by the Management referred to in paragraph 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 i.e., Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under 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, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M.Anandam & Co.,

Chartered Accountants

(Firm Regn.No.00012/

M.V.Ranganath Partner Secunderabed

M.No:028031

Place: Hyderabad

Date: 07.12.2017

	UNAUDITED STANDALONE FINANCIAL RESULTS	FOR THE QUART	ER & HALF YEAR	ENDED 30TH S	EPTEMBER 201	/		
						Rupees in lakhs)		
C.I		(Quarter Ended		Half year ended			
SI	Particulars	30-Sep-17	30-Jun-17	30-Sep-16	30-Sep-17	30-Sep-16		
Vo.		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited		
	Revenue from operations	947.11	1,023.88	924.21	1,970.99	1,885.33		
	Other Income	12.82	24.45	39.72	37.27	43.12		
11	Total Income (I+II)	959.93	1,048.33	963.93	2,008.26	1,928.45		
٧	Expenses					120.70		
	a. Purchases of stock-in-trade	60.38	83.34	55.13	143.72	129.70		
	b. Employee benefits expenses	549.62	542.65	534.16	1,092.27	1,040.44		
Augusti	c. Finance costs	4.49	5.87	-	10.35			
	d. Depreciation and amortisation expense	26.31	24.58	23.17	50.89	105.05		
	e. Other Expenses	189.99	240.40	198.54	430.40	400.75		
	Total Expenses	830.78	896.84	811.01	1,727.63	1,675.95		
V	Profit/(Loss) before Exceptional items and tax (III-IV)	129.15	151.48	152.92	280.63	252.50		
VI	Exceptional Items		-	_	-	-		
VII	Profit/(Loss) before tax (V-VI)	129.15	151.48	152.92	280.63	252.50		
VIII	Tax Expense							
	(1) Income Tax	120.38	-	-	120.38	, -		
	(2) Deferred tax	(21.80)	5.91	48.27	(15.89)	114.47		
IX	Profit/(Loss) for the period (VII-VIII)	30.57	145.57	104.65	176.14	138.03		
X	Other Comprehensive Income							
	A(i) Items that will not be re-classified to profit or loss (Net				(10.00)	10.05		
	of Tax)	(0.31)	(10.01)	(4.02)	(10.32)	(8.03		
	B(i) Items that will be reclassified to profit or loss							
	(Net of Tax)	-	-		-	3.5		
ΧI	Total Comprehensive Income for the period (XIII+XIV)	30.26	135.56	100.63	165.82	130.00		
XII	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		
XII	Earnings per share (EPS)							
	(a) Basic	0.16	0.74	0.53	0.90	0.70		
	(b) Diluted	0.16	0.74	0.53	0.90	0.70		
No	tes:							
	The above financial results are reviewed by the Audit Co	ommittee and a	pproved by the	Board of Direct	tors at its mee	ting held on 7t		
1	December, 2017.							
-	The Standalone Financial Results for the guarter ended 30th September, 2017 are reviewed by the Statutory Auditors of the Com							
2	per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.							
	Beginning April 01, 2016, the Company adopted Indian	Accounting Sta	ndards ("Ind AS	") and accordi	ngly these fina	ncials have bee		
3	prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 Interim Financial Reporting prescribed							
		the relevant rul	es issued thereu	inder and in te	rms of Regulation	on 33 of the SE		
	(Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated July 05, 2016 and other accounting							
	pronouncements generally accepted in India.							
	The Ind AS compliant standalone financial results for the corresponding quarter ended September, 2016 has been stated in terms of SEE							
4	Circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016. Pursuant to Clause 2.6.1(iii) of the said circular, exemption has been availed and							
	hence figures for the preceding quarter and previous year ended March 31, 2017 is not provided for.							
_	The financial results and other financial information for th				. 2016 has been	compiled by th		
5	1 1 1 2 5 1 1 1							
١٦	results in accordance with Ind AS. This information has not							

results in accordance with Ind AS. This information has not been subject to any limited review or audit.

For Cambridge Technology Enterprises Ltd.

Otherani Raghurama Swaroop Whole-Time Director

Particulars	Quarter ended	(Rs. in lakhs) Six months ended	
Net profit as per Indian GAAP	105.01	156.38	
Remeasurement cost of Net Defined Benefit Liability	6.00	12.00	
Fair value adjustment for ESOP expenses	(10.09)	(20.18)	
Deferred tax	3.74	(6.28)	
Allowance for credit loss on Trade Receivables	-	(3.88)	
Total	104.65	138.03	
Other Comprehensive Income (Net of Tax)	(4.02)	(8.03)	
Total Comprehensive Income under Ind AS	100.63	130.00	
The Company has only one reportable segment i.e., Information	Technology Services.		
The Company has opted to avail the relaxation provided by SEBI	with respect to requiremen	nts for submission	n of IND AS compliant financia
The Company has opted to avail the relaxation provided by SEBI results for the previous year ended March 31, 2017 and balance for the previous year ended March 31, 2017 and Balance sheet a available for persual at Company's website viz., www.ctepl.com a	sheet as at March 31, 2017, s at March 31, 2017 have no	Accordingly, the ot been presente	e figures for the financial result d. The financial results are als
results for the previous year ended March 31, 2017 and balance for the previous year ended March 31, 2017 and Balance sheet a	sheet as at March 31, 2017, s at March 31, 2017 have no and websites of BSE (www.b	Accordingly, the ot been presente seindia.com) and	e figures for the financial result d. The financial results are als d NSE (www.nseindia.com).

CAMBRIDGE TECHNOLOGY ENTERPRISES LIMITED

UNAUDITED BALANCE SHEET (STATEMENT OF ASSETS AND LIABILITIES) FOR THE HALF YEAR ENDED SEPTEMBER 30, 2017

	Rupees in lakhs
PARTICULARS	30-Sep-17
I.ASSETS	
Non-current Assets	
(a) Property, Plant and Equipment	60.20
(b) Other Intangible Assets	16.84
(c) Financial Assets	
(i) Investments	2,183.20
(ii) Loans and Advances	143.22
(d) Deferred Tax Assets	308.47
(e) Other Non-Current Assets	25.00
Current Assets	
(a) Financial Assets	
(i) Trade Receivables	285.35
(ii) Cash and Cash Equivalents	305.58
(iv) Loans and Advances	211.01
(v) Other Financial Assets	73.07
(b) Current Tax Assets (Net)	124.68
(b) Other Current Assets	262.67
Total Assets	3,999.28
II. EQUITY & LIABILITIES	
Equity	
(a) Equity Share Capital	1,963.10
(b) Other Equity	1,045.03
Liabilities	
Non-Current Liabilities	
(a) Provisions	124.70
(b) Deferred Tax Liabilities (Net)	
Current Liabilities	
(a) Financial Liabilities	
(i) Borrowings	171.66
(ii) Trade Payables	229.72
(iii) Other Financial Liabilities	175.87
(b) Other Current Liabilities	29.11
(c) Provisions	7.51
(d) Current Tax Liabilities (Net)	252.58
Totl Equity and Liabilities	3,999.28

For Cambridge Technology Enterprises Ltd

Dharani Raghurama Swaroop
Whole-Time Director

M. ANANDAM & CO.,

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS

To

The Board of Directors of Cambridge Technology Enterprises Limited

We have reviewed the accompanying statement of Standalone unaudited financial results of Cambridge Technology Enterprises Limited, for the quarter and six months ended 30th September, 2017. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review. Attention is drawn to the fact that the figures for the corresponding quarter and six months ended 30th September, 2016 including the reconciliation of total comprehensive income under Indian Accounting Standards ("Ind AS") of that period ended with profit reported under previous generally accepted accounting principles ("GAAP") as reported in these financial results have been approved by the Company's Board of Directors but have not been subjected to review or audit.

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 statements are free of material misstatements. 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 i.e., Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under 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, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M.Anandam & Co.,

Chartered Accountants (Firm Regn.No.0001285)

M.V.Ranganath

Partner

M.No:028031

Place: Hyderabad Date: 07.12.2017