

S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

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Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of Computer Age Management Services Limited (the "Company") pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors Computer Age Management Services Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Computer Age Management Services Limited (the "Company") for the quarter ended September 30, 2025 and year to date from April 1, 2025 to September 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

ICAI Firm registration number: 101049W/E300004

per Bharath N S
Partner
Membership No.: 210934



UDIN: 25210934BMLCIZ6401

Place: Bengaluru
Date: October 28, 2025

S.R. Batliboi & Associates LLP, a Limited Liability Partnership with LLP Identity No. AAB-4295
Regd. Office: 22 Camac Street, Block 'B', 3rd Floor, Kolkata 700 016

Statement of unaudited standalone financial results for the quarter and half year ended 30 September 2025

(Rupees in lakhs except unless otherwise stated)

Particulars	Quarter ended			Half Year ended		Year Ended
	30 Sep 2025	30 Jun 2025	30 Sep 2024	30 Sep 2025	30 Sep 2024	31 March 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from operations	35,389.47	33,438.27	34,190.16	68,827.74	64,991.23	1,33,390.02
II Other income	1,008.61	1,058.30	989.70	2,066.91	1,929.73	4,154.62
III Total revenue	36,398.08	34,496.57	35,179.86	70,894.65	66,920.96	1,37,544.64
IV Expenses						
Employee benefits expense	9,891.85	9,705.65	9,400.09	19,597.50	18,332.12	37,300.40
Finance costs	155.72	162.71	182.64	318.43	366.02	716.41
Depreciation and amortisation expense	2,151.76	1,796.13	1,518.62	3,947.89	2,938.84	6,513.15
Other expenses	9,387.47	8,815.69	8,747.20	18,203.16	16,419.65	34,375.36
Total expenses	21,586.80	20,480.18	19,848.55	42,066.98	38,056.63	78,905.32
V Profit before tax	14,811.28	14,016.39	15,331.31	28,827.67	28,864.33	58,639.32
VI Tax expense / (benefit):						
Current tax	3,801.04	3,508.56	3,864.66	7,309.60	7,244.74	14,623.35
Deferred tax (credit)/charge	(83.49)	(11.17)	(55.44)	(94.66)	(92.65)	(86.39)
Net tax expense	3,717.55	3,497.39	3,809.22	7,214.94	7,152.09	14,536.96
VII Profit for the period / year	11,093.73	10,519.00	11,522.09	21,612.73	21,712.24	44,102.36
VIII Other Comprehensive Income						
Items that will not be reclassified to Profit or Loss						
- Re-measurement gain/(loss) on defined benefit plan	2.66	(139.98)	(98.66)	(137.32)	(181.33)	(287.44)
Income tax relating to items that will not be reclassified to profit or loss	(0.67)	35.23	24.83	34.56	45.64	72.34
Total Other Comprehensive Income / (Loss) for the period / year, (net of tax)	1.99	(104.75)	(73.83)	(102.76)	(135.69)	(215.10)
IX Total Comprehensive Income for the period / year	11,095.72	10,414.25	11,448.26	21,509.97	21,576.55	43,887.26
X Paid up equity share capital (face value of Rs 10/- per share)	4,949.64	4,947.48	4,928.30	4,949.64	4,928.30	4,942.98
XI Other Equity						98,647.86
XII Earnings per share: (In Rs /-) (face value of Rs 10/- per share)*						
(a) Basic	22.42	21.28	23.40	43.70	44.13	89.49
(b) Diluted	22.29	21.18	23.29	43.43	43.92	89.13
	*Not annualised	Annualised				

See accompanying notes to statement of unaudited standalone financial results for the quarter & half year ended September 30, 2025



Notes

1. Statement of unaudited standalone assets and liabilities as at 30 September 2025

(Rupees in lakhs except unless otherwise stated)

Particulars		As at 30 September 2025	As at 31 March 2025
		Unaudited	Audited
A	ASSETS		
1	Non-Current Assets		
	Property, plant and equipment	10,878.20	10,157.34
	Capital work in progress	35.02	520.64
	Other intangible assets	3,172.44	3,093.87
	Right to use assets	5,406.51	6,119.34
	Intangible assets under development	6,055.78	3,895.20
	Financial Assets		
	- Investments	31,478.61	30,899.11
	- Loans	389.86	299.80
	- Other financial assets	1,432.60	1,363.19
	Deferred tax assets (Net)	1,173.87	1,079.22
	Other non-current assets	103.07	116.62
	Total Non-Current Assets	60,125.96	57,544.13
2	Current Assets		
	Financial Assets		
	- Investments	38,161.50	26,890.26
	- Trade Receivables	5,704.96	10,075.02
	- Cash and cash equivalents	508.93	886.85
	- Bank Balances other than cash and cash equivalents	22,947.59	20,096.02
	- Loans	381.00	354.68
	- Other financial assets	842.01	617.55
	Other current assets	29,675.76	29,221.27
	Total Current Assets	98,221.75	88,141.65
	TOTAL ASSETS	1,58,347.71	1,45,685.78
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share Capital	4,949.64	4,942.98
	Other Equity	1,07,329.72	98,647.86
	Share Application money pending allotment	515.55	
	Total Equity	1,12,794.91	1,03,590.84
2	Non-Current Liabilities		
	Financial Liabilities		
	- Lease Liability	3,821.84	4,695.27
	Provisions	6,744.04	6,314.96
	Total Non-Current Liabilities	10,565.88	11,010.23
3	Current Liabilities		
	Financial Liabilities		
	- Lease Liability	2,710.21	2,605.06
	- Trade Payables		
	- Total outstanding dues of micro enterprises and small enterprises	131.05	278.37
	- Total outstanding dues other than micro enterprises and small enterprises	8,879.23	7,021.95
	- Other Financial Liabilities	6,764.62	6,762.91
	Other current liabilities	13,355.80	11,501.41
	Provisions	1,317.67	948.11
	Current Tax Liabilities (Net)	1,828.34	1,966.90
	Total Current Liabilities	34,986.92	31,084.71
	Total Liabilities	45,552.80	42,094.94
	Total Equity and Liabilities	1,58,347.71	1,45,685.78



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2. Statement of unaudited standalone cash flows for the half year ended September 30, 2025

(Rupees in lakhs except unless otherwise stated)

Particulars	For the half year ended 30 September 2025		For the half year ended 30 September 2024
	Unaudited		Unaudited
A. Cash flow from Operating Activities			
Profit / (Loss) before tax	28,827.67		28,864.33
<u>Adjustments to reconcile profit before tax to net cash flows</u>			
Depreciation and amortisation expense	3,947.89	2,938.84	
Loss/(Gain) on disposal of property, plant and equipment	1.78	12.02	
Expense on employee stock option scheme	691.02	661.22	
Finance costs	318.43	366.02	
Interest income on term deposit and Loans	(871.83)	(690.08)	
Dividend income	(7.57)	(8.10)	
Net (gain) / loss on sale of investments	(943.59)	(1,000.46)	
Fair value gain/(loss) on financial instrument at FVTPL	(63.48)	(104.89)	
Impairment losses allowance	456.42	49.39	
Gain / Loss on termination of lease contract	(0.24)	(4.21)	
Remeasurements on defined benefit obligation	(137.32)	(181.33)	
Increase / (decrease) in provisions, gratuity	421.45	25.96	
Operating profit / (loss) before working capital changes	32,640.63		30,928.71
Working capital adjustment:			
<u>Adjustments for (increase) / decrease in operating assets:</u>			
Trade Receivables	3,913.64	(1,086.48)	
Other Current Assets	(496.22)	(641.71)	
Other Non-Current Assets	(22.93)	(28.39)	
Other Financial Assets [Current & Non current]	98.64	(7.81)	
Loans [Current & Non current]	(116.38)	(30.52)	
Change in Money held in trust	43.44	3,654.40	
<u>Adjustments for increase / (decrease) in operating liabilities:</u>			
Trade Payables	1,709.96	(45.25)	
Provisions [Current & Non current]	377.19	1,635.39	
Other Current Liabilities	1,854.39	(3,078.09)	
Cash generated from operations	40,002.36		31,300.26
Net income tax paid (net of refunds)	(7,413.60)		(7,343.69)
Net cash flow from / (used in) operating activities (A)	32,588.76		23,956.56
B. Cash flow from investing activities			
Capital expenditure on property, plant and equipment and intangible assets	(5,097.88)	(1,751.72)	
Proceeds from sale of property, plant and equipment and intangible assets	10.01	5.28	
Proceeds/investment in deposits having original maturity of more than 3 months (net)	(2,851.57)	(293.99)	
Purchase / Proceeds from sale of investments	(10,264.17)	(8,149.82)	
Investment in subsidiaries	(579.50)	(673.33)	
Interest received	584.01	573.28	
Dividend received	7.57	8.10	
Net cash flow from / (used in) investing activities (B)	(18,191.53)		(10,282.20)
C. Cash flow from financing activities			
Proceeds from issue of equity shares under Employee stock option plan	1,211.78	1,771.75	
Share application money received / (refunded)	515.55		
Payment of principal portion on lease liabilities	(1,341.62)	(1,188.63)	
Payment of interest portion on lease liabilities	(318.43)	(366.02)	
Dividends paid	(14,842.43)	(13,531.08)	
Net cash flow from / (used in) financing activities (C)	(14,775.15)		(13,313.98)
Net increase / (decrease) In Cash and cash equivalents (A+B+C)	(377.92)		360.39
Cash and cash equivalents at the beginning of the period	886.85		180.64
Cash and cash equivalents at the end of the period	508.93		541.03
Components of cash and cash equivalents			
Cash on hand	2.28		2.84
Balance with bank			
- In current accounts	506.65		538.19
	508.93		541.03



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Notes to Statement of unaudited standalone financial results for the quarter and half year ended September 30, 2025

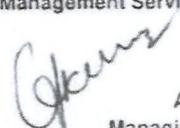
3. These unaudited standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in accordance with the Indian Accounting Standard (Ind AS) 34, "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with the Companies (Indian Accounting standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India and in terms of Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations 2015 (as amended).
4. These unaudited standalone financial results for the quarter and half year ended September 30, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at its respective meeting held on October 28, 2025, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and have been subjected to limited review by the statutory auditors of the company.
5. The Company is primarily in the business of providing registrar and transfer agency services including data processing and its related activities to financial institutions and accordingly there are no separate reportable segments in accordance with Ind AS 108 on "Operating Segments" in respect of the Company. The Company operates primarily in a single geographical segment, i.e. India.
6. The Board of Directors of the Company in their meeting held on October 10, 2025, considered and approved the sub-division of the existing 1 (One) equity share of the Company having face value of Rs. 10/- (Rupees Ten only) each fully paid- up, into 5 (Five) equity shares having face value of Rs. 2/- (Rupees Two only) each, fully paid up, and the consequential amendment of the Memorandum of Association of the Company, subject to approval of the shareholders of the Company. Pending approval from the shareholders for the above mentioned sub-division/split of equity shares, the basic and diluted earnings per share has not been adjusted to reflect the revised number of shares, as per the requirements of Ind AS 33 – Earnings per Share.
7. During the quarter ended September 30, 2025, the Company allotted 21,618 equity shares to its employees consequent to the exercise of options granted under the Employee Stock Options Scheme 2019.
8. The board of directors at its meeting held on October 28, 2025 have declared interim dividend of Rs.14/- per equity share.
9. The unaudited standalone financial results are also available on the stock exchange website www.bseindia.com and www.nseindia.com and on our website www.camsonline.com.



Date: 28th October, 2025
Place: Mumbai

On behalf of the Board of Directors
For Computer Age Management Services Limited




Anuj Kumar
Managing Director

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Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of Computer Age Management Services Limited (the "Company") pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**Review Report to
The Board of Directors
Computer Age Management Services Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Computer Age Management Services Limited (the "Holding Company"), its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), and joint venture for the quarter ended September 30, 2025 and year to date from April 1, 2025 to September 30, 2025 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

Name of the entity	Relationship
Computer Age Management Services Limited	Holding Company
CAMS Insurance Repository Services Limited	Subsidiary Company
CAMS Investor Services Private Limited	Subsidiary Company
Sterling Software Private Limited	Subsidiary Company
CAMS Payment Services Private Limited	Subsidiary Company
CAMS Financial Information Services Private Limited	Subsidiary Company
Fintuple Technologies Private Limited	Subsidiary Company
Think Analytics India Private Limited and its subsidiaries viz: 1. Think Analytics Consultancy Services Private Limited 2. Think 360 AI, Inc.	Subsidiary Company Step-down Subsidiary Step-down Subsidiary
MFC Technologies Private Limited	Joint Venture

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under

S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of six subsidiaries, whose unaudited interim financial results include total assets of Rs. 27,460.36 lakhs as at September 30, 2025, total revenues of Rs 4,074.09 lakhs and Rs 7,865.43 lakhs, total net profit after tax of Rs. 487.76 lakhs and Rs. 963.40 lakhs, total comprehensive income of Rs. 495.40 lakhs and Rs. 941.85 lakhs, for the quarter ended September 30, 2025 and the period ended on that date respectively, and net cash outflows of Rs. 158.62 lakhs for the period from April 1, 2025 to September 30, 2025, as considered in the Statement which have been reviewed by their respective independent auditors.

The independent auditor's reports on interim financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries, is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

7. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of one joint venture, whose interim financial results includes the Group's share of net loss of Rs. 4.30 lakhs and Rs 30.00 lakhs and Group's share of total comprehensive loss of Rs. 4.30 lakhs and Rs. 30.00 lakhs for the quarter ended September 30, 2025 and for the period ended on that date respectively.

The unaudited interim financial results and other unaudited financial information of the joint venture have not been reviewed by their auditor and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of this joint venture, is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement in respect of matters stated in para 6 and 7 above is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results/financial information certified by the Management.

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm registration number: 101049W/E300004

per Bharath N S
Partner
Membership No.: 210934



UDIN: 25210934BMLCJA1272

Place: Bengaluru

Date: October 28, 2025

Statement of unaudited consolidated financial results for the quarter & half year ended 30th September 2025

(Rupees in lakhs except unless otherwise stated)

Particulars	Quarter ended			Half Year ended		Year ended
	30 Sep 2025	30 Jun 2025	30 Sep 2024	30 Sep 2025	30 Sep 2024	31 March 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from operations	37,673.79	35,415.19	36,517.21	73,088.98	69,657.46	1,42,248.33
II Other income	1,220.18	1,314.78	1,257.41	2,534.96	2,428.05	5,263.66
III Total revenue	38,893.97	36,729.97	37,774.62	75,623.94	72,085.51	1,47,511.99
IV Expenses						
Employee benefits expense	12,479.15	12,243.71	11,857.00	24,722.86	23,156.90	46,907.85
Finance costs	184.17	193.67	216.04	377.84	429.40	847.31
Depreciation and amortisation expense	2,455.77	2,084.38	1,837.19	4,540.15	3,535.51	7,772.01
Other expenses	8,433.69	7,743.46	7,639.75	16,177.15	14,499.71	30,118.55
Total expenses	23,552.78	22,265.22	21,549.98	45,818.00	41,621.52	85,645.72
V Profit before tax from ordinary activities before Share of Profit / (Loss) of Joint venture	15,341.19	14,484.75	16,224.64	29,805.94	30,463.99	61,866.27
Share of profit / (loss) of joint venture (net of tax)	(4.30)	(25.70)	-	(30.00)	-	-
Profit before tax for the period / year	15,336.89	14,459.05	16,224.64	29,775.94	30,463.99	61,866.27
VI Tax expense / (benefit):						
Current tax	4,105.33	3,740.06	4,235.83	7,845.39	7,929.84	15,897.55
Adjustment of tax relating to earlier periods		(59.01)	-	(59.01)	-	(142.98)
Deferred tax (credit)/charge	(162.03)	(46.12)	(94.32)	(208.15)	(244.33)	(357.85)
Net tax expense	3,943.30	3,634.93	4,141.51	7,578.23	7,685.51	15,396.72
VII Profit for the period / year	11,393.59	10,804.12	12,083.13	22,197.71	22,778.48	46,469.55
VIII Other Comprehensive Income						
Items that will not be reclassified to Profit or Loss						
- Re-measurement gain/(loss) on defined benefit plan	18.01	(188.92)	(92.53)	(170.90)	(237.49)	(359.16)
Income tax relating to items that will not be reclassified to profit or loss	(4.53)	47.55	23.29	43.01	59.77	90.39
Items that may be reclassified to Profit or Loss						
- Exchange differences in translating the financial statements of foreign operations	8.52	0.29	0.56	8.81	5.83	10.77
Total Other Comprehensive Income / (Loss) for the period / year, (net of tax)	22.00	(141.08)	(68.68)	(119.08)	(171.89)	(258.00)
IX Total Comprehensive Income for the period / year	11,415.59	10,663.04	12,014.45	22,078.63	22,606.59	46,211.55
Profit attributable to						
- Owners of the Company	11,494.31	10,909.05	12,246.58	22,403.36	23,067.95	47,019.38
- Non-controlling interest	(100.72)	(104.93)	(163.45)	(205.65)	(289.47)	(549.83)
Total Comprehensive Income attributable to						
- Owners of the Company	11,510.63	10,770.83	12,174.08	22,281.46	22,892.33	46,754.28
- Non-controlling interest	(95.04)	(107.79)	(159.63)	(202.83)	(285.74)	(542.73)
X Paid up equity share capital (face value of Rs 10/- per share)	4,949.64	4,947.48	4,928.30	4,949.64	4,928.30	4,942.99
XI Other Equity						1,06,912.39
XII Earnings per share: (In Rs /-) (face value of Rs 10 /- each)*	23.23	22.07	24.88	45.29	46.88	95.41
(a) Basic	23.09	21.97	24.76	45.01	46.66	95.03
(b) Diluted						
	*Not annualised	Annualised				

See accompanying notes to the unaudited consolidated financial results for the quarter and half year ended September 30, 2025



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Notes

1. Statement of unaudited consolidated assets and liabilities as at 30 September 2025

(Rupees in lakhs except unless otherwise stated)

	Particulars	As at 30 September 2025	
		As at 31 March 2025	As at 30 September 2025
		Unaudited	Audited
A	ASSETS		
1	Non-Current Assets		
	Property, plant and equipment	11,410.51	10,744.86
	Capital work in progress	165.02	520.64
	Goodwill	17,958.97	17,958.97
	Other Intangible assets	4,317.77	4,446.67
	Right of use assets	6,441.69	7,457.61
	Intangible asset under development	5,989.34	3,844.98
	Financial Assets		
	- Investments	55.00	0.50
	- Loans	26.46	24.48
	- Other financial assets	1,756.61	1,684.63
	Deferred tax assets	1,981.47	1,773.38
	Other non-current assets	106.30	116.88
	Total Non-Current Assets	50,209.14	48,573.60
2	Current Assets		
	Financial Assets		
	- Investments	54,239.51	42,456.34
	- Trade Receivables	6,871.15	11,026.51
	- Cash and cash equivalents	887.30	1,395.38
	- Bank Balances other than cash and cash equivalents	27,295.16	24,221.19
	- Loans	211.16	250.42
	- Other Financial Assets	956.85	652.11
	Current Tax Assets (Net)	982.86	614.00
	Other Current Assets	31,193.06	30,621.35
	Total Current Assets	1,22,437.05	1,11,237.30
	TOTAL ASSETS	1,72,646.19	1,59,810.90
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share Capital	4,949.64	4,942.99
	Other Equity	1,16,216.94	1,06,912.39
	Share application money pending allotment	515.55	-
	Equity attributable to owners of the Company	1,21,682.13	1,11,855.38
	Non-Controlling Interest	26.01	35.35
	Total Equity	1,21,708.14	1,11,890.73
2	Non-Current Liabilities		
	Financial Liabilities		
	- Borrowings	24.36	-
	- Lease Liability	4,509.49	5,691.55
	- Other Financial Liabilities	2,144.00	2,144.00
	Provisions	7,395.68	6,875.55
	Deferred Tax Liabilities	119.93	119.99
	Total Non-Current Liabilities	14,193.46	14,831.09
3	Current Liabilities		
	Financial Liabilities		
	- Borrowings	46.25	66.00
	- Lease Liability	3,203.52	3,094.34
	- Trade Payables		
	- Total outstanding dues of micro enterprises and small enterprises	171.65	287.19
	- Total outstanding dues other than micro enterprises and small enterprises	9,193.48	7,697.98
	- Other Financial Liabilities	6,784.62	6,765.44
	Other current liabilities	14,047.31	12,183.91
	Provisions	1,487.51	1,045.38
	Current Tax Liabilities (Net)	1,830.25	1,968.84
	Total Current Liabilities	36,744.59	33,089.08
	Total Liabilities	50,938.05	47,920.17
	Total Equity and Liabilities	1,72,646.19	1,59,810.90



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2. Statement of unaudited consolidated cash flows for the half year ended 30 September 2025

(Rupees in lakhs except unless otherwise stated)

Particulars	For the half year ended 30 September 2025		For the half Year ended 30 September 2024	
	Unaudited	Unaudited	Unaudited	Unaudited
A. Cash flow from operating activities				
Profit / (Loss) before tax		29,775.94		30,463.99
<u>Adjustments to reconcile profit before tax to net cash flows</u>				
Depreciation and amortisation expense	4,540.15		3,535.51	
Remeasurements on defined benefit obligation	(170.90)		(237.49)	
Loss/(gain) on disposal of property, plant and equipment	2.03		12.01	
Expense on employee stock option scheme	846.60		689.19	
Finance costs	377.84		429.40	
Interest income on term deposit and loans	(1,017.76)		(845.83)	
Dividend income	(7.57)		(8.10)	
Net (gain) / loss on sale of investments	(1,348.83)		(1,313.18)	
Fair value gain/(loss) on financial instrument at FVTPL	(147.44)		(228.71)	
Impairment losses allowance	160.95		59.19	
Profit / (Loss) from Associates / Joint venture	30.00		-	
Unrealised Foreign exchange (Gain) Loss	8.81		5.83	
Increase / (decrease) in provisions, gratuity	512.63		52.76	
Gain / loss on lease termination	(7.90)		(4.21)	
Operating profit / (loss) before working capital changes		33,554.55		32,620.36
<u>Working capital adjustment:</u>				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Trade Receivables	3,994.41		(744.61)	
Other Current Assets	(613.44)		(794.10)	
Other Non-Current Assets	(25.94)		(26.54)	
Loans [Current & Non current]	37.28		(48.34)	
Other Financial Assets	(18.43)		(101.04)	
Change in money held in trust	43.44		3,654.40	
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade Payables	1,379.96		439.23	
Provisions	449.63		1,932.42	
Other Current Financial Liabilities	(0.24)		(2.54)	
Other Current Liabilities	1,883.40		(3,266.76)	
Cash generated from operations		40,684.62		33,662.48
Net income tax paid (net of refunds)		(8,250.36)		(8,229.54)
Net cash flow from / (used in) operating activities (A)		32,434.26		25,432.94
B. Cash flow from investing activities				
Capital expenditure on property, plant and equipment and intangible assets	(5,295.60)		(1,966.81)	
Proceeds from sale of property, plant and equipment and intangible assets	13.28		5.34	
Proceeds/(investment) in deposits having original maturity of more than 3 months (net)	(3,073.97)		(103.26)	
Acquisition of controlling interest in Subsidiary	-		(673.33)	
Purchase / Proceeds from sale of investments	(10,286.90)		(9,558.47)	
Investment in subsidiaries & Joint venture	(84.50)		-	
Interest received, increase / (decrease) in accrued interest	647.98		684.46	
Dividend received	7.57		8.10	
Net cash flow from / (used in) investing activities (B)		(18,072.14)		(11,623.97)
C. Cash flow from financing activities				
Proceeds from issue of equity shares under Employee stock option plan	1,211.79		1,771.76	
Proceeds from borrowings	-		50.00	
Share application money received	515.55		-	
Payment of principal portion lease liabilities	(1,579.59)		(1,361.36)	
Payment of interest portion lease liabilities	(375.52)		(428.87)	
Dividends paid	(14,842.43)		(13,528.55)	
Net cash flow from / (used in) financing activities (C)		(15,070.20)		(13,497.02)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		(708.08)		311.96
Cash and cash equivalents at the beginning of the period		1,395.38		674.27
Cash and cash equivalents at the end of the period		687.30		986.23
Components of cash and cash equivalents				
Cash on hand		2.48		3.43
Balance with bank				
- In current accounts		684.82		982.80
		687.30		986.23



Chennai



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Our Mission... Your Growth

Computer Age Management Services Limited
CIN : L65910TN1988PLC015757
Registered office : New No 10 Old No. 178, M.G.R Salai, Nungambakkam, Tamil Nadu, Chennai - 600 034
Website : www.camsonline.com | Email Id - secretarial@camsonline.com

Notes to Statement of unaudited consolidated financial results for the quarter and half year ended September 30, 2025

3. The unaudited consolidated financial results of the Computer Age Management Services Limited ("Company"), its subsidiaries (collectively referred as "Group") and joint venture have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (Ind AS) 34, "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India and in terms of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
4. These unaudited consolidated financial results for the quarter and half year ended September 30, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at its respective meeting held on October 28, 2025, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and have been subjected to limited review by the statutory auditors of the company.
5. The group and joint venture is primarily in the business of providing registrar and transfer agency services including data processing and its related activities to financial institutions and accordingly there are no separate reportable segments in accordance with Ind AS 108 on "Operating Segments" in respect of the group and joint venture.
6. The Board of Directors of the Holding Company in their meeting held on October 10, 2025, considered and approved the sub-division of the existing 1 (One) equity share of the Holding Company having face value of Rs. 10/- (Rupees Ten only) each fully paid- up, into 5 (Five) equity shares having face value of Rs. 2/- (Rupees Two only) each, fully paid up, and the consequential amendment of the Memorandum of Association of the Holding Company, subject to approval of the shareholders of the Holding Company. Pending approval from the shareholders for the above mentioned sub-division/split of equity shares, the basic and diluted earnings per share has not been adjusted to reflect the revised number of shares, as per the requirements of Ind AS 33 – Earnings per Share
7. During the quarter ended September 30, 2025, the Company allotted 21,618 equity shares to its employees consequent to the exercise of options granted under the Employee Stock Options Scheme 2019.
8. The board of directors at its meeting held on October 28, 2025 have declared interim dividend of Rs.14 /- per equity share.
9. The unaudited consolidated financial results are also available on the stock exchange website www.bseindia.com and www.nseindia.com and on our website www.camsonline.com



Date: 28th October, 2025
Place: Mumbai



On behalf of the Board of Directors
For Computer Age Management Services Limited

Anuj Kumar
Anuj Kumar
Managing Director

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