



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

Statement of Unaudited Standalone Financial Results For the Quarter & Half Year ended 30 September 2022

Particulars	Quarter Ended			Half Year ended		Year Ended
	30 Sep 2022	30 June 2022	30 Sep 2021	30 Sep 2022	30 Sep 2021	31 March 2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	In Rs. Lakhs	In Rs. Lakhs	In Rs. Lakhs	In Rs. Lakhs	In Rs. Lakhs	In Rs. Lakhs
I Revenue from operations	23,198.19	22,641.05	21,572.86	45,839.24	40,701.71	86,377.00
II Other income	609.32	332.20	303.85	941.52	3,353.94	3,976.29
III Total revenue	23,807.51	22,973.25	21,876.71	46,780.76	44,055.65	90,353.29
IV Expenses						
Employee benefits expense	7,375.01	7,748.54	6,886.88	15,123.55	12,941.78	27,030.38
Finance costs	162.74	160.41	164.93	323.15	332.04	662.40
Depreciation and amortisation expense	1,341.89	1,245.62	1,094.79	2,587.51	2,066.31	4,739.88
Operating expenses	3,914.81	3,802.70	3,416.16	7,717.51	6,557.57	13,919.75
Other expenses	1,655.12	1,655.55	1,645.06	3,310.67	3,153.41	6,416.54
Total expenses	14,449.57	14,612.82	13,207.83	29,062.39	25,051.11	52,768.95
V Profit before tax	9,357.94	8,360.43	8,668.88	17,718.37	19,004.54	37,584.34
VI Tax expense / (benefit):						
Current tax	2,375.22	2,130.66	2,311.73	4,505.88	4,272.44	8,891.76
Current tax expense of earlier periods	-	-	(55.50)	-	(55.50)	(190.30)
Deferred tax	15.10	(2.63)	(111.58)	12.47	(129.00)	(58.54)
Net tax expense	2,390.32	2,128.03	2,144.65	4,518.35	4,087.94	8,642.92
VII Profit for the period	6,967.62	6,232.40	6,524.23	13,200.02	14,916.60	28,941.42
VIII Other Comprehensive Income						
Items that will not be reclassified to Profit or Loss						
- Remeasurements of the defined benefit liabilities / asset	56.77	41.44	6.64	98.21	95.73	139.35
Income tax relating to items that will not be reclassified to profit or loss	(14.29)	(10.43)	(1.67)	(24.72)	(24.09)	(35.07)
Total Other Comprehensive Income / (Loss) (net of tax)	42.48	31.01	4.97	73.49	71.64	104.28
IX Total Comprehensive Income for the period	7,010.10	6,263.41	6,529.20	13,273.51	14,988.24	29,045.70
X Paid up equity share capital (face value of Rs 10/- per share)	4,899.36	4,893.14	4,882.55	4,899.36	4,882.55	4,890.35
XI Other Equity						55,566.86
XII Earnings per share: (In Rs /-) (not annualised)						
(a) Basic	14.24	12.74	13.36	26.98	30.55	59.23
(b) Diluted	14.14	12.66	13.28	26.80	30.39	58.91
XIII Dividend per share (par value of Rs 10/- each)						
Total Dividend paid	3,302.88	5,871.77	8,954.60	9,174.65	8,954.60	18,857.55
Dividend per share (In Rs.)	6.75	12.00	18.34	18.75	18.34	38.56



Unaudited Standalone Balance Sheet as at 30 September 2022

Particulars		As at 30 September 2022	As at 31 March 2022
		Unaudited	Audited
		In Rs. Lakhs	In Rs. Lakhs
A	ASSETS		
1	Non-Current Assets		
	Property, plant and equipment	7,465.93	7,874.28
	Right to use assets	6,282.75	6,372.66
	Intangible assets	2,168.34	2,675.99
	Capital Work in Progress	335.85	16.34
	Financial Assets		
	- Investments	24,031.61	22,908.34
	- Loans & Advances	31.07	21.30
	- Other financial assets	1,038.98	953.32
	Deferred tax assets (Net)	1,000.21	1,012.68
	Other non-current assets	367.26	225.71
	Total Non-Current Assets	42,722.00	42,060.62
2	Current Assets		
	Financial Assets		
	- Investments	24,079.04	22,608.40
	- Trade Receivables	5,250.37	2,155.01
	- Loans and Advances	96.30	64.86
	- Other Financial Assets	456.60	536.73
	- Cash and Cash Equivalents	861.29	289.26
	- Bank Balances other than Cash and Cash Equivalents	14,868.01	11,013.10
	Current Tax Assets (Net)	633.98	1,562.30
	Other Current Assets	9,097.91	9,152.54
	Total Current Assets	55,343.50	47,382.20
	TOTAL ASSETS	98,065.50	89,442.82
B	EQUITY AND LIABILITIES		
1	Equity		
	Share Capital	4,899.36	4,890.35
	Other Equity	61,982.55	55,566.86
	Total Equity	66,881.91	60,457.21
2	Non-Current Liabilities		
	Financial Liabilities		
	- Lease Liability	5,637.05	5,677.22
	Provisions	6,840.98	6,889.33
	Total Non-Current Liabilities	12,478.03	12,566.55
3	Current Liabilities		
	Financial Liabilities		
	- Lease Liability	1,581.20	1,588.62
	- Trade Payables		
	- Total outstanding dues to micro enterprises and small enterprises	95.63	577.25
	- Dues to Others	4,856.65	4,242.50
	- Other Financial Liabilities	6,737.44	6,730.26
	Other Current Liabilities	3,515.38	2,113.88
	Provisions	1,919.26	1,166.55
	Total Current Liabilities	18,705.56	16,419.06
	Total Liabilities	31,183.59	28,985.61
	Total Equity and Liabilities	98,065.50	89,442.82

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Unaudited Standalone Cash Flow Statement For the Half Year ended 30 September 2022

Particulars	For the Half Year ended 30 September 2022		For the Half Year ended 30 September 2021	
	Unaudited		Unaudited	
	In Rs. Lakhs	In Rs. Lakhs	In Rs. Lakhs	In Rs. Lakhs
A. Cash flow from operating activities				
Profit / (Loss) before tax		17,718.37		19,004.54
<u>Adjustments for:</u>				
Depreciation and amortisation expense	2,587.51		2,066.31	
Remeasurements on defined benefit obligation	254.85		95.73	
ESOP reserves in respect of subsidiaries	-		79.29	
(Profit) / loss on sale / write off of assets	(8.71)		10.55	
Expense on employee stock option scheme	1,453.27		946.88	
Finance costs	323.15		332.04	
Interest on disputed taxes	11.56		11.49	
Interest income	(357.00)		(194.18)	
Dividend income	-		(2,716.54)	
Net (gain) / loss on sale of investments	(502.80)		(878.68)	
Adjustments to the carrying amount of investments	51.23		531.75	
Net of ECL allowance for trade receivables and advances	21.77		68.22	
Unrealised Foreign exchange (Gain)/Loss	(0.21)		-	
Gain / Loss on Termination of lease contract	(9.23)		(14.40)	
Operating profit / (loss) before working capital changes		21,543.76		19,343.00
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Trade Receivables	(3,116.92)		(683.03)	
Other Current Assets	54.63		(900.80)	
Other Non-Current Assets	(4.13)		(6.87)	
Other Financial Assets	(47.80)		65.93	
Loans & advances	(41.21)		(25.33)	
Change in Money held in trust	(1,511.69)		197.83	
Adjustments for increase / (decrease) in operating liabilities:				
Trade Payables	91.04		(142.87)	
Provisions	704.36		748.67	
Other Current Liabilities	1,401.23		377.04	
Cash generated from operations		19,073.27		18,973.57
Net income tax (paid) / refunds		(3,412.11)		(4,440.46)
Net cash flow from / (used in) operating activities (A)		15,661.16		14,533.11
B. Cash flow from investing activities				
Capital expenditure of PPE and Intangible assets	(1,220.65)		(1,723.74)	
Proceeds from sale of PPE and Intangible assets	25.29		11.92	
Bank deposits including margin money	(2,336.04)		302.47	
Net Sale / (Purchase) of current & non-current investments	(1,019.07)		(7,308.32)	
Investment in subsidiaries	(1,123.27)		-	
Interest received	163.89		174.45	
Dividend received	-		2,716.54	
Net cash flow from / (used in) investing activities (B)		(5,509.85)		(5,826.68)
C. Cash flow from financing activities				
Proceeds from issue of equity shares under ESOP scheme	715.92		211.95	
Share application money received / (refunded)	-		551.54	
Principal towards lease liabilities	(797.39)		(599.53)	
Interest towards lease liabilities	(323.15)		(332.04)	
Dividends paid	(9,174.65)		(8,954.61)	
Net cash flow from / (used in) financing activities (C)		(9,579.27)		(9,122.69)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		572.03		(416.25)
Cash and cash equivalents at the beginning of the period		289.26		1,408.03
Cash and cash equivalents at the end of the period		861.29		991.78

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Notes to Unaudited Standalone Financial Results

1. The unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 - Interim Financial Reporting, notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India.

2. The above results for the quarter and half year ended September 30, 2022 were reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on November 04, 2022, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The statutory auditors have carried out a limited review and issued an unmodified report thereon.

3. The Company is in the business of providing data processing and other services to clients which is the primary segment. As such, the Company's financial results are largely reflective of the data processing and other services business and accordingly there are no separate reportable segments as per Ind AS 108 - Operating Segments.

4. Dividend income from subsidiaries included in other income are as follows:

	Quarter ended		Half Year ended		Year Ended	
	30 Sep 2022	30 June 2022	30 Sep 2021	30 Sep 2022	31 March 2022	
In Rs. Lakhs	-	-	In Rs. Lakhs	In Rs. Lakhs	In Rs. Lakhs	In Rs. Lakhs
						2,716.54

5. During the previous quarter ended June 30, 2022, the Company has allotted 27,971 equity shares of Rs. 10 each pursuant to exercise of stock options by certain option holders of the company and its subsidiaries.

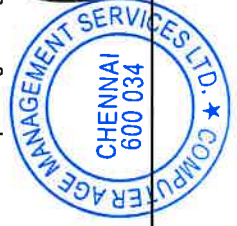
6. During the current quarter ended 30th September 2022, the Company has received share application money of Rs. 540.53 lakhs towards exercise of options as per Employee Stock Options Scheme 2019. The Stakeholder Relationship Committee, at its meeting held on 20th September 2022, allotted 62,155 equity shares of face value of Rs.10/- to eligible option holders of the company & its subsidiaries pursuant to exercise of options as per the above scheme.

7. The board of directors at its meeting held on 04th November 2022 have declared an interim dividend of Rs. 8.50/- per equity share.

8. The Company has entered into Share Subscription and Purchase Agreement and Shareholders Agreement with Fintuple Technologies Private Limited ("Fintuple") and the founder promoters and shareholders of Fintuple to make a strategic investment in Fintuple by way of a primary and secondary acquisition amounting to 54% of the total paid-up share capital in the form of Equity Shares. The Company has completed the transaction on 05th April, 2022. Consequently, Fintuple has become a subsidiary of the company with effect from 05th April 2022.

9. Previous period figures have been regrouped / reclassified wherever necessary.

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



Date: 04th November, 2022
Place: Chennai

Signature

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

To
The Board of Directors
Computer Age Management Services Limited
Chennai.

1. We have reviewed the accompanying statement of Standalone unaudited financial results of Computer Age Management Services Limited ("the Company") for the quarter and six months period ended 30th September, 2022 together with the relevant notes thereon ("the Statement"), being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review 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.
4. 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 Brahmayya & Co.,
Chartered Accountants
Firm Regn. No. 000511S



P Babu
Partner
Membership No.203358
UDIN: 22203358BCAKWA3804

Place: Chennai.
Date: 4th November, 2022



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Statement of Unaudited Consolidated Financial Results For the Quarter & Half Year ended 30 September 2022

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30 Sep 2022	30 June 2022	30 Sep 2021	30 Sep 2022	30 Sep 2021	31 March 2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	In Rs. Lakhs	In Rs. Lakhs	In Rs. Lakhs	In Rs. Lakhs	In Rs. Lakhs	In Rs. Lakhs
I Revenue from operations	24,237.01	23,664.61	22,759.56	47,901.62	42,877.19	90,966.75
II Other income	741.55	443.66	438.77	1,185.21	891.06	1,727.44
III Total revenue	24,978.56	24,108.27	23,198.33	49,086.83	43,768.25	92,694.19
IV Expenses						
Employee benefits expense	9,006.48	9,326.82	8,091.01	18,333.30	15,329.09	32,175.22
Finance costs	181.10	177.42	176.71	358.52	357.12	713.39
Depreciation and amortisation expense	1,471.87	1,363.13	1,189.76	2,835.00	2,251.88	5,162.17
Operating expenses	2,737.71	2,674.68	2,269.53	5,412.39	4,224.76	9,298.80
Other expenses	1,886.42	1,875.79	1,824.39	3,762.21	3,459.39	7,079.79
Total expenses	15,283.58	15,417.84	13,551.40	30,701.42	25,622.24	54,429.37
V Profit before tax	9,694.98	8,690.43	9,646.93	18,385.41	18,146.01	38,264.82
VI Tax expense / (benefit):						
Current tax	2,467.23	2,256.66	2,641.00	4,723.89	4,824.12	9,762.42
Current tax expense of earlier years	-	-	(55.50)	-	(55.50)	(190.30)
Net current tax expense	2,467.23	2,256.66	2,585.50	4,723.89	4,768.62	9,572.12
Deferred tax	17.78	(26.69)	(194.41)	(8.91)	(202.59)	(1.99)
Net tax expense	2,485.01	2,229.97	2,391.09	4,714.98	4,566.03	9,570.13
VII Profit for the period	7,209.97	6,460.46	7,255.84	13,670.43	13,579.98	28,694.69
VIII Other Comprehensive Income						
Items that will not be reclassified to Profit or Loss						
- Remeasurements of the defined benefit liabilities / asset	53.07	40.08	(2.27)	93.14	38.73	55.81
Income tax relating to items that will not be reclassified to profit or loss	(13.36)	(10.09)	0.57	(23.44)	(9.75)	(14.05)
Items that may be reclassified to Profit or Loss						
- Exchange differences in translating the financial statements of foreign operations	0.02	(0.02)	(5.10)	-	(4.10)	(0.35)
Total Other Comprehensive Income / (Loss) (net of tax)	39.73	29.97	(6.80)	69.70	24.88	41.41
IX Total Comprehensive Income for the period	7,249.70	6,490.43	7,249.04	13,740.13	13,604.86	28,736.10
Profit attributable to						
- Owners of the Company	7,214.31	6,477.68	7,255.84	13,691.99	13,579.98	28,694.69
- Non-controlling interest	(4.34)	(17.22)	-	(21.56)	-	-
Total Comprehensive Income attributable to						
- Owners of the Company	7,254.04	6,507.65	7,249.04	13,761.69	13,604.86	28,736.10
- Non-controlling interest	(4.34)	(17.22)	-	(21.56)	-	-
X Paid up equity share capital (face value of Rs 10/- per share)	4,899.36	4,893.14	4,882.55	4,899.36	4,882.55	4,890.35
XI Other Equity						59,873.43
XII Earnings per share: (In Rs /-) (not annualised)						
(a) Basic	14.74	13.24	14.86	27.98	27.81	58.73
(b) Diluted	14.64	13.14	14.77	27.80	27.67	58.41
XIII Dividend per share (par value of Rs 10 /- each)						
Total Dividend paid	3,302.88	5,871.77	8,954.60	9,174.65	8,954.60	18,857.55
Dividend per share (In Rs.)	6.75	12.00	18.34	18.75	18.34	38.56



Unaudited Consolidated Balance Sheet as at 30 September 2022

Particulars	As at 30 September 2022	As at 31 March 2022
	Unaudited	Audited
	In Rs. Lakhs	In Rs. Lakhs
A ASSETS		
1 Non-Current Assets		
Property, plant and equipment	7,736.14	8,122.16
Right of use assets	7,591.29	7,244.77
Goodwill	14,323.33	13,359.83
Intangible assets	2,204.09	2,682.34
Capital Work in Progress	571.23	16.34
Financial Assets		
- Loans & Advances	31.07	21.30
- Other financial assets	1,262.67	1,152.08
Deferred tax assets	1,023.25	1,050.46
Other non-current assets	406.49	227.29
Total Non-Current Assets	35,149.56	33,876.57
2 Current Assets		
Financial Assets		
- Investments	33,518.73	31,694.77
- Trade Receivables	5,708.47	2,554.72
- Loans & Advances	98.43	66.38
- Other Financial Assets	501.54	534.96
- Cash and Cash Equivalents	1,002.32	450.89
- Bank Balances other than Cash and Cash Equivalents	18,391.31	14,630.37
Current Tax Assets (Net)	1,440.55	2,013.77
Other Current Assets	9,888.72	9,922.79
Total Current Assets	70,550.07	61,868.65
TOTAL ASSETS	1,05,699.63	95,745.22
B EQUITY AND LIABILITIES		
1 Equity		
Share Capital	4,899.36	4,890.35
Other Equity	66,777.30	59,873.43
Equity attributable to owners of the Company	71,676.66	64,763.78
Non-Controlling Interest	114.57	-
Total Equity	71,791.23	64,763.78
2 Non-Current Liabilities		
Financial Liabilities		
- Lease Liability	6,685.23	6,236.57
Provisions	7,247.43	7,279.99
Deferred Tax Liabilities	-	36.12
Total Non-Current Liabilities	13,932.66	13,552.68
3 Current Liabilities		
Financial Liabilities		
- Lease Liability	1,841.23	1,956.95
- Trade Payables		
- Total outstanding dues to micro enterprises and small enterprises	97.06	52.20
- Dues to Others	5,186.22	4,842.87
- Other Financial Liabilities	6,737.44	6,730.26
Other Current Liabilities	3,873.18	2,488.61
Provisions	2,240.61	1,352.86
Current Tax Liabilities (Net)	-	5.01
Total Current Liabilities	19,975.74	17,428.76
Total Liabilities	33,908.40	30,981.44
Total Equity and Liabilities	1,05,699.63	95,745.22

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Unaudited Cash Flow Statement For the Half Year ended 30 September 2022

Particulars	For the Half Year ended 30 September 2022		For the Half Year ended 30 September 2021	
	Audited		Audited	
	In Rs. Lakhs	In Rs. Lakhs	In Rs. Lakhs	In Rs. Lakhs
A. Cash flow from operating activities				
Profit / (Loss) before tax		18,385.41		18,146.01
<u>Adjustments for:</u>				
Depreciation and amortisation expense	2,835.00		2,251.88	
Remeasurements on defined benefit obligation	93.14		34.63	
(Profit) / loss on sale / write off of assets	(9.24)		12.06	
Expense on employee stock option scheme	1,609.92		1,026.17	
Finance costs	358.52		357.12	
Interest on disputed taxes	11.56		11.49	
Interest income	(456.20)		(290.95)	
Net (gain) / loss on sale of investments	(561.96)		(1,200.94)	
Adjustments to the carrying amount of investments	(99.80)		686.96	
Net of Expected Credit loss allowance for trade receivables and advances	23.78		78.57	
Unrealised Foreign exchange (Gain)/Loss	(0.21)		-	
Gain / loss on lease termination	(45.45)		(14.40)	
(Profits)/Loss attributable to Non controlling interest	21.56		-	
Liabilities No Longer payable Written back	-		(32.01)	
Operating profit / (loss) before working capital changes		22,166.03		21,066.58
<u>Changes in working capital:</u>				
Adjustments for (increase) / decrease in operating assets:				
Trade Receivables	(3,177.32)		(928.80)	
Other Current Assets	34.07		(1,134.14)	
Other Non-Current Assets	(4.40)		(11.22)	
Loans & Advances	(41.82)		(14.93)	
Other Financial Assets	(83.83)		(41.90)	
Change in money held in trust	(1,511.69)		197.84	
Adjustments for increase / (decrease) in operating liabilities:				
Trade Payables	349.27		(43.29)	
Provisions	855.19		772.67	
Other Current Financial Liabilities	-		(1.10)	
Other Current Liabilities	1,384.31		319.71	
Cash generated from operations		19,969.82		20,181.42
Net income tax (paid) / refunds		(3,988.95)		(4,954.31)
Net cash flow from / (used in) operating activities (A)		15,980.86		15,227.11
B. Cash flow from investing activities				
Capital expenditure on PPE & intangible assets	(1,615.44)		(1,824.38)	
Proceeds from sale of PPE & intangible assets	26.40		11.70	
Bank deposits including margin money deposits	(2,242.07)		408.52	
Movements in Non controlling interest of Subsidiaries(Net)	114.57		-	
Acquisition of controlling interest in Subsidiary including PPE	(967.37)		-	
Purchase / Proceeds from sale of current /non-current investments	(1,162.20)		(5,341.47)	
Interest received, increase / (decrease) in accrued interest	182.33		191.53	
Net cash flow from / (used in) investing activities (B)		(5,663.78)		(6,554.10)
C. Cash flow from financing activities				
Proceeds from issue of equity shares under ESOP scheme	715.92		211.95	
Share application money received	-		551.54	
Principal towards lease liabilities	(948.40)		(741.27)	
Interest on lease liabilities	(358.52)		(354.94)	
Dividends paid	(9,174.65)		(8,954.61)	
Net cash flow from / (used in) financing activities (C)		(9,765.65)		(9,287.33)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		551.43		(614.33)
Cash and cash equivalents at the begining of the period		450.89		1,742.85
Cash and cash equivalents at the end of the period		1,002.32		1,128.53



Notes to Unaudited Consolidated Financial Results

1. The unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 - Interim Financial Reporting, notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India.
2. The above results for the quarter and half year ended September 30, 2022 were reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on November 04, 2022, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The statutory auditors have carried out a limited review and issued an unmodified report thereon.
3. There are no segments that have met the threshold criteria as per paragraph 13 of Ind AS 108 - Operating Segments and accordingly no disclosures are made.
4. During the previous quarter ended June 30, 2022, the Company has allotted 27,971 equity shares of Rs.10 each pursuant to exercise of stock options by certain option holders of the Group.
5. During the current quarter ended 30th September 2022, the Company has received share application money of Rs. 540.53 lakhs towards exercise of options as per Employee Stock Options Scheme 2019. The Stakeholder Relationship Committee, at its meeting held on 20th September 2022, allotted 62,155 equity shares of face value of Rs.10/- to eligible option holders of the group pursuant to exercise of options as per the above scheme.
6. The board of directors at its meeting held on 04th November 2022 have declared an interim dividend of Rs. 8.50/- per equity share.
7. The Company has entered into Share Subscription and Purchase Agreement and Shareholders Agreement with Fintuple Technologies Private Limited ("Fintuple") and the founder promoters and shareholders of Fintuple to make a strategic investment in Fintuple by way of a primary and secondary acquisition amounting to 54% of the total paid-up share capital in the form of Equity Shares. The Company has completed the transaction on 5th April, 2022. Consequently, Fintuple has become a subsidiary of the company with effect from 05th April 2022. Hence the consolidated financial results for the quarter and half year ended 30th September 2022 includes the results of Fintuple.
8. Previous period figures have been regrouped / reclassified wherever necessary.

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



Anuj Kumar
Managing Director

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

To
The Board of Directors
Computer Age Management Services Limited
Chennai.

1. We have reviewed the accompanying statement of consolidated unaudited financial results of Computer Age Management Services Limited ("the Parent"), and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and six months period ended September 30, 2022 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to 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. 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 circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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

S. No	Name of the Entity	Relationship
1	Computer Age Management Services Limited	Parent Company
2	CAMS Insurance Repository Services Limited	Subsidiary Company
3	CAMS Investor Services Private Limited	Subsidiary Company
4	Sterling Software Private Limited	Subsidiary Company
5	CAMS Payment Services Private Limited	Subsidiary Company
6	CAMS Financial Information Services Private Limited	Subsidiary Company
7	Sterling Software (Deutschland) GMBH	Subsidiary Company
8	Fintuple Technologies Private Limited	Subsidiary Company

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 the other auditor and unaudited financial statement furnished by management referred to in paragraph 6 & 7 below, 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 there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial statements of the subsidiary, CAMS Financial Information Services Private Limited, included in the consolidated unaudited financial results, whose interim financial statements reflect total revenue of Rs.3.09 lacs and 7.73 lacs for the quarter and six months ended September 30, 2022 respectively, total net loss after tax of Rs. 101.58 lacs and 195.51 lacs for the quarter and six months ended September 30, 2022 respectively and total comprehensive loss of Rs. 101.55 lacs and 191.56 lacs for the quarter and six months ended September 30, 2022 respectively as considered in the consolidated unaudited financial results. These interim financial statements have been reviewed by other auditors whose report 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 included in respect of the subsidiary, is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph 3 above.

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

7. We did not review the interim financial statements of the subsidiary, Sterling Software (Deutschland) GMBH included in the consolidated unaudited financial results, whose interim financial statements reflect total revenue of Rs. Nil for the quarter and six months ended September 30, 2022 respectively, total net loss after tax of Rs. 0.15 Lacs for the quarter and six months ended September 30, 2022 respectively, and total comprehensive loss of Rs. 0.18 lacs and Rs. 0.20 Lacs for the quarter and six months ended September 30, 2022 as considered in the consolidated unaudited financial results. These interim financial results are unaudited and 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 included in respect of the subsidiary, is based solely on such unaudited financial statements and the procedures performed by us as stated in paragraph 3 above. In our opinion and according to the explanation given to us by the Management, these financial statements are not material to the Group.

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

Place: Chennai

Date: 4th November, 2022



For Brahmayya & Co.,
Chartered Accountants,
Firm Regn. No. 000511S

P. Babu

Partner

Membership No. 203358

UDIN: 22203358BCALJI5435