

22<sup>nd</sup> January 2026

<b>BSE Limited,</b> Phiroze Jeejeebhoy Towers, Dalal Street Mumbai 400 001 <b>Scrip Code: 543232</b>	<b>National Stock Exchange of India Limited</b> Exchange Plaza, 5th floor, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (East), Mumbai 400 051 <b>Trading Symbol : CAMS</b>
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Dear Sir / Madam,

**Sub: Outcome of the Board Meeting held on 22<sup>nd</sup> January 2026**

The Board of Directors of the Company at its meeting held today which commenced at 11.20 A.M. and concluded at 12.35 P.M. have inter alia transacted the following:

1. Approved the Un-Audited financial results of the Company for the quarter ended December 31, 2025. In this regard, please find enclosed copies of the following:
  - i. Statement showing the Un-Audited Financial Results (Standalone and Consolidated) for the quarter ended December 31, 2025.
  - ii. Limited Review Report (Standalone and Consolidated) issued by the SR Batliboi & Associates LLP, Statutory Auditors on the Financial Results of the Company.

Further, we would like to confirm that the Statutory Auditors have issued Limited Review Reports with unmodified opinion on the financial results of the Company for the quarter ended December 31, 2025, pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. The Board has approved the payment of an Interim Dividend of Rs. 3.50 /- per equity share. The above Dividend will be paid to those shareholders as on 30<sup>th</sup> January 2026 which has been fixed as the "Record Date" for determining the members eligible to receive dividend. The expected date of disbursement of the dividend will be on or before 20<sup>th</sup> February 2026.
3. The Board approved the investment of Rs. 1,00,00,000/- (Rupees One Crore only) in the equity capital of M/s. Sahamati Foundation, a Non-Profit Company which is intending to become a Self-Regulatory Organisation ("SRO") in the Account Aggregator environment. Sahamati has made an application to the Reserve Bank of India for being recognised as an SRO and has already received in principle approval for the same.

The Company has made arrangement for release of the Un-audited financial results for the quarter ended December 31, 2025 in the newspaper as per the requirement of the SEBI (LODR) Regulation, 2015 and the same will be available in the website of the Company.

We request you take the above on records.

Thanking you,

Yours faithfully,

For Computer Age Management Services Limited

G Manikandan

Company Secretary and Compliance Officer



**Computer Age Management Services Limited**

**Member of the Registrars Association of India (RAIN)**

CIN : L65910TN1988PLC015757

Rayala Towers, 158, Anna Salai, Chennai - 600 002, India.

Phone : +91 44 6109 2992 / 2843 2792, E-mail : [secretarial@camsonline.com](mailto:secretarial@camsonline.com), Website : [www.camsonline.com](http://www.camsonline.com)

Regd. Office : New No. 10, (Old No. 178), M.G.R. Salai, Nungambakkam, Chennai - 600 034, India.

**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 December 31, 2025 and year to date from April 1, 2025 to December 31, 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: 26210934WYQWKC6568

Place: Chennai

Date: January 22, 2026



**Statement of unaudited standalone financial results for the quarter and nine months period ended 31 December 2025**

(Rupees in lakhs unless otherwise stated)

Particulars	Quarter ended			Nine Months period ended		Year Ended
	31 Dec 2025	30 Sep 2025	31 Dec 2024	31 Dec 2025	31 Dec 2024	31 March 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from operations	36,697.22	35,389.47	34,754.98	1,05,524.96	99,746.21	1,33,390.02
II Other income	1,083.30	1,008.61	1,203.70	3,150.21	3,133.43	4,154.62
III <b>Total revenue</b>	<b>37,780.52</b>	<b>36,398.08</b>	<b>35,958.68</b>	<b>1,08,675.17</b>	<b>1,02,879.64</b>	<b>1,37,544.64</b>
IV <b>Expenses</b>						
Employee benefits expense	9,845.25	9,891.85	9,534.92	29,442.75	27,867.04	37,300.40
Finance costs	143.04	155.72	180.25	461.47	546.27	716.41
Depreciation and amortisation expense	2,234.38	2,151.76	1,623.35	6,182.27	4,562.19	6,513.15
Other expenses	9,566.41	9,387.47	8,906.78	27,769.57	25,326.43	34,375.36
<b>Total expenses</b>	<b>21,789.08</b>	<b>21,586.80</b>	<b>20,245.30</b>	<b>63,856.06</b>	<b>58,301.93</b>	<b>78,905.32</b>
V <b>Profit before tax</b>	<b>15,991.44</b>	<b>14,811.28</b>	<b>15,713.38</b>	<b>44,819.11</b>	<b>44,577.71</b>	<b>58,639.32</b>
VI <b>Tax expense / (benefit):</b>						
Current tax	3,736.27	3,801.04	3,875.65	11,045.87	11,120.39	14,623.35
Adjustment of tax relating to earlier periods	(235.09)	-	-	(235.09)	-	-
Deferred tax (credit)/charge	292.62	(83.49)	55.27	197.96	(37.38)	(86.39)
<b>Net tax expense</b>	<b>3,793.80</b>	<b>3,717.55</b>	<b>3,930.92</b>	<b>11,008.74</b>	<b>11,083.01</b>	<b>14,536.96</b>
VII <b>Profit for the period / year</b>	<b>12,197.64</b>	<b>11,093.73</b>	<b>11,782.46</b>	<b>33,810.37</b>	<b>33,494.70</b>	<b>44,102.36</b>
VIII <b>Other Comprehensive Income</b>						
Items that will not be reclassified to Profit or Loss						
- Re-measurement gain/(loss) on defined benefit plan	(21.30)	2.66	(65.53)	(158.62)	(246.86)	(287.44)
Income tax relating to items that will not be reclassified to profit or loss	5.36	(0.67)	16.49	39.92	62.13	72.34
<b>Total Other Comprehensive Income / (Loss) for the period / year, (net of tax)</b>	<b>(15.94)</b>	<b>1.99</b>	<b>(49.04)</b>	<b>(118.70)</b>	<b>(184.73)</b>	<b>(215.10)</b>
IX <b>Total Comprehensive Income for the period / year</b>	<b>12,181.70</b>	<b>11,095.72</b>	<b>11,733.42</b>	<b>33,691.67</b>	<b>33,309.97</b>	<b>43,887.26</b>
X <b>Paid up equity share capital (face value of Rs 2/- per share)</b>	4,953.01	4,949.64	4,936.58	4,953.01	4,936.58	4,942.98
XI <b>Other Equity</b>						98,647.86
XII <b>Earnings per share (Refer Note 4) : (In Rs /-) (face value of Rs 2/- per share)*</b>						
(a) Basic	4.93	4.48	4.78	13.67	13.60	17.90
(b) Diluted	4.90	4.46	4.76	13.59	13.55	17.83
	*Not annualised	*Not annualised	*Not annualised	*Not annualised	*Not annualised	Annualised

See accompanying notes to statement of unaudited standalone financial results for the quarter and nine month period ended December 31, 2025





**Notes to Statement of unaudited standalone financial results for the quarter and nine months period ended December 31, 2025**

1. 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).
2. These unaudited standalone financial results for the quarter and nine months period ended December 31, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at its respective meeting held on January 22, 2026, 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.
3. 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.
4. The Board of Directors of the Company at their meeting held on October 10, 2025, considered and approved the sub-division of each of the equity shares of face value Rs. 10 each fully paid up into 5 equity shares of face value Rs. 2 each fully paid up. The same was approved by the shareholders through postal ballot concluded on November 17, 2025. In compliance with Ind AS 33 - Earnings per share, the disclosure of basic and diluted earnings per share for all the periods presented has been arrived at after giving effect to the above sub-division.
5. Effective 21 November 2025, the Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes collectively referred to as the 'New Labour Codes'. Under Ind AS 19, changes to employee benefit plans arising from legislative amendments constitute a plan amendment, requiring recognition of past service cost immediately in the statement of Profit and Loss.  
  
The New Labour Codes has resulted in estimated increase in provision for employee benefits of the Company of Rs. 263.16 lakhs and the same has been recognized as an employee benefit expense in the current reporting period. The Government is in the process of notifying related rules to the New Labour Codes and impact of these will be evaluated and accounted for in accordance with applicable accounting standards in the period in which they are notified.
6. During the quarter ended December 31, 2025, the Company allotted 168,710 equity shares to its employees consequent to the exercise of options granted under the Employee Stock Options Scheme 2019.
7. The board of directors at its meeting held on January 22, 2026 have declared interim dividend of Rs.3.50/- per equity share.
8. The unaudited standalone financial results are also available on the stock exchange website [www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com) and on our website [www.camsonline.com](http://www.camsonline.com)



Date: 22nd January, 2026  
Place: Chennai

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



  
Anuj Kumar  
Managing Director



**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 December 31, 2025 and year to date from April 1, 2025 to December 31, 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:	Subsidiary Company
1. Think Analytics Consultancy Services Private Limited	Step-down Subsidiary
2. Think 360 AI, Inc.	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 Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued



# **S.R. BATLIBOI & ASSOCIATES LLP**

Chartered Accountants

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 revenues of Rs 4,161.25 lakhs and Rs. 12,026.68 lakhs, total net profit after tax of Rs. 481.50 lakhs and Rs. 1,444.90 lakhs, total comprehensive income of Rs. 483.33 lakhs and Rs. 1,425.18 lakhs, for the quarter ended December 31, 2025 and the period ended on that date respectively, 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. 5.35 lakhs and Rs 35.35 lakhs and Group's share of total comprehensive loss of Rs. 5.35 lakhs and Rs. 35.35 lakhs for the quarter ended December 31, 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: 26210934QRLQIV5878



Place: Chennai

Date: January 22, 2026



**Statement of unaudited consolidated financial results for the quarter and nine months period ended 31 December 2025**

(Rupees in lakhs unless otherwise stated)

Particulars	Quarter ended			Nine Months period ended		Year ended
	31 Dec 2025	30 Sep 2025	31 Dec 2024	31 Dec 2025	31 Dec 2024	31 March 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>I</b> Revenue from operations	39,013.90	37,673.79	36,974.29	1,12,102.88	1,06,631.75	1,42,248.33
<b>II</b> Other income	1,287.98	1,220.18	1,494.02	3,822.94	3,922.07	5,263.66
<b>III</b> Total revenue	<b>40,301.88</b>	<b>38,893.97</b>	<b>38,468.31</b>	<b>1,15,925.82</b>	<b>1,10,553.82</b>	<b>1,47,511.99</b>
<b>IV</b> Expenses						
Employee benefits expense	12,445.75	12,479.15	11,970.40	37,168.61	35,127.30	46,907.85
Finance costs	167.93	184.17	214.74	545.77	644.14	847.31
Depreciation and amortisation expense	2,533.15	2,455.77	1,951.66	7,073.30	5,487.17	7,772.01
Other expenses	8,678.15	8,433.69	7,721.17	24,855.30	22,220.88	30,118.55
<b>Total expenses</b>	<b>23,824.98</b>	<b>23,552.78</b>	<b>21,857.97</b>	<b>69,642.98</b>	<b>63,479.49</b>	<b>85,645.72</b>
<b>V</b> Profit before tax from ordinary activities before Share of Profit / (Loss) of Joint venture	16,476.90	15,341.19	16,610.34	46,282.84	47,074.33	61,866.27
Share of profit / (loss) of joint venture (net of tax)	(5.35)	(4.30)	-	(35.35)	-	-
<b>Profit before tax for the period / year</b>	<b>16,471.55</b>	<b>15,336.89</b>	<b>16,610.34</b>	<b>46,247.49</b>	<b>47,074.33</b>	<b>61,866.27</b>
<b>VI</b> Tax expense / (benefit):						
Current tax	4,008.11	4,105.33	4,226.34	11,853.50	12,156.18	15,897.55
Adjustment of tax relating to earlier periods	(235.10)	-	0.52	(294.11)	0.52	(142.98)
Deferred tax (credit)/charge	238.79	(162.03)	(27.15)	30.64	(271.48)	(357.85)
<b>Net tax expense</b>	<b>4,011.80</b>	<b>3,943.30</b>	<b>4,199.71</b>	<b>11,590.03</b>	<b>11,885.22</b>	<b>15,396.72</b>
<b>VII</b> Profit for the period / year	<b>12,459.75</b>	<b>11,393.59</b>	<b>12,410.63</b>	<b>34,657.46</b>	<b>35,189.11</b>	<b>46,469.55</b>
<b>VIII</b> Other Comprehensive Income						
Items that will not be reclassified to Profit or Loss						
- Re-measurement gain/(loss) on defined benefit plan	(17.59)	18.01	(75.44)	(188.49)	(312.93)	(359.16)
Income tax relating to items that will not be reclassified to profit or loss	4.43	(4.53)	18.99	47.44	78.76	90.39
Items that may be reclassified to Profit or Loss						
- Exchange differences in translating the financial statements of foreign operations	3.08	8.52	4.80	11.89	10.63	10.77
<b>Total Other Comprehensive Income / (Loss) for the period / year, (net of tax)</b>	<b>(10.08)</b>	<b>22.00</b>	<b>(51.65)</b>	<b>(129.16)</b>	<b>(223.54)</b>	<b>(258.00)</b>
<b>IX</b> Total Comprehensive Income for the period / year	<b>12,449.67</b>	<b>11,415.59</b>	<b>12,358.98</b>	<b>34,528.30</b>	<b>34,965.57</b>	<b>46,211.55</b>
<b>Profit attributable to</b>						
- Owners of the Company	12,553.87	11,494.31	12,549.28	34,957.24	35,617.23	47,019.38
- Non-controlling interest	(94.12)	(100.72)	(138.65)	(299.78)	(428.12)	(549.83)
<b>Total Comprehensive Income attributable to</b>						
- Owners of the Company	12,540.89	11,510.63	12,494.86	34,822.35	35,387.19	46,754.28
- Non-controlling interest	(91.22)	(95.04)	(135.88)	(294.05)	(421.62)	(542.73)
<b>X</b> Paid up equity share capital (face value of Rs 2/- per share)	4,953.01	4,949.64	4,936.58	4,953.01	4,936.58	4,942.99
<b>XI</b> Other Equity						1,06,912.39
<b>XII</b> Earnings per share (Refer Note 4) : (In Rs /-) (face value of Rs 2/- each)*						
(a) Basic	5.07	4.65	5.09	14.13	14.47	19.08
(b) Diluted	5.04	4.62	5.07	14.05	14.40	19.01
	*Not annualised	*Not annualised	*Not annualised	*Not annualised	*Not annualised	Annualised

See accompanying notes to the unaudited consolidated financial results for the quarter and nine months period ended December 31, 2025



**Notes to Statement of unaudited consolidated financial results for the quarter and nine months period ended December 31, 2025**

1. 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).
2. These unaudited consolidated financial results for the quarter and nine months period ended December 31, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at its respective meeting held on January 22, 2026, 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.
3. 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.
4. The Board of Directors of the Holding Company at their meeting held on October 10, 2025, considered and approved the sub-division of each of the equity shares of face value Rs. 10 each fully paid up into 5 equity shares of face value Rs. 2 each fully paid up. The same was approved by the shareholders of the Holding Company through postal ballot concluded on November 17, 2025. In compliance with Ind AS 33 - Earnings per share, the disclosure of basic and diluted earnings per share for all the periods presented has been arrived at after giving effect to the above sub-division.
5. Effective 21 November 2025, the Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes collectively referred to as the 'New Labour Codes'. Under Ind AS 19, changes to employee benefit plans arising from legislative amendments constitute a plan amendment, requiring recognition of past service cost immediately in the statement of Profit and Loss.  
  
The New Labour Codes has resulted in estimated increase in provision for employee benefits of the Group of Rs. 286.00 lakhs and the same has been recognized as an employee benefit expense in the current reporting period. The Government is in the process of notifying related rules to the New Labour Codes and impact of these will be evaluated and accounted for in accordance with applicable accounting standards in the period in which they are notified.
6. During the quarter ended December 31, 2025, the Company allotted 168,710 equity shares to its employees consequent to the exercise of options granted under the Employee Stock Options Scheme 2019.
7. The board of directors at its meeting held on January 22, 2026 have declared interim dividend of Rs. 3.50/- per equity share.
8. The unaudited consolidated financial results are also available on the stock exchange website [www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com) and on our website [www.camsonline.com](http://www.camsonline.com)



Date: 22nd January, 2026  
Place: Chennai



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

  
Anuj Kumar  
Managing Director

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