

Limited Review Report on unaudited standalone financial results of CMS Info Systems Limited for the quarter ended 30 June 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of CMS Info Systems Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of CMS Info Systems Limited (hereinafter referred to as "the Company") for the quarter ended 30 June 2025 ("the Statement").
2. This Statement, which is the responsibility of the Company's management and approved by its 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 and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report 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.
4. Attention is drawn to the fact that the figures for the three months ended 31 March 2025 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.
5. 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it



B S R & Co. LLP

Limited Review Report (Continued)
CMS Info Systems Limited

contains any material misstatement.

For **B S R & Co. LLP**

Chartered Accountants

Firm's Registration No.: 101248W/W-100022



Rajiv Shah

Partner

Membership No.: 112878

UDIN: 25112878BMT CXV3360

Mumbai

23 July 2025

CMS INFO SYSTEMS LIMITED

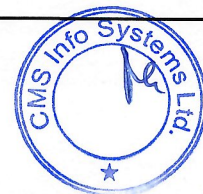
CIN : L45200MH2008PLC180479



Unaudited Standalone financial results for the quarter ended June 30, 2025

(₹ in million)

| Sr No. | Particulars | Quarter ended | | | Year ended |
|--------|-------------------------------------------------------------------------|-----------------|---------------------------|-----------------|------------------|
| | | June 30, 2025 | March 31, 2025 | June 30, 2024 | March 31, 2025 |
| | | Unaudited | Audited (Refer note 3) | Unaudited | Audited |
| I | Income | | | | |
| 1 | Revenue from operations | 5,820.89 | 5,717.55 | 5,525.33 | 22,229.03 |
| 2 | Other income | 139.79 | 110.68 | 97.90 | 418.22 |
| | Total Income | 5,960.68 | 5,828.23 | 5,623.23 | 22,647.25 |
| II | Expenses | | | | |
| 1 | Purchase of traded goods | 459.56 | 672.72 | 611.33 | 1,953.68 |
| 2 | Changes in inventories of finished goods (including stock in trade) | 102.21 | (72.06) | 43.38 | 435.76 |
| 3 | Employee benefits expenses | 330.21 | 307.98 | 347.53 | 1,353.92 |
| 4 | Finance costs | 39.45 | 44.03 | 37.15 | 162.01 |
| 5 | Depreciation and amortization expense | 424.94 | 406.52 | 370.14 | 1,544.55 |
| 6 | Service and security charges | 1,792.74 | 1,676.05 | 1,590.60 | 6,269.83 |
| 7 | Other expenses | 1,681.41 | 1,676.54 | 1,524.57 | 6,523.36 |
| | Total Expenses | 4,830.52 | 4,711.78 | 4,524.70 | 18,243.11 |
| III | Profit before tax | 1,130.16 | 1,116.45 | 1,098.53 | 4,404.14 |
| | Tax expense | | | | |
| | Current tax | 330.30 | 230.54 | 308.00 | 1,126.24 |
| | Deferred tax (credit)/ charge | (41.43) | 47.03 | (28.19) | (10.93) |
| | Total tax expense | 288.87 | 277.57 | 279.81 | 1,115.31 |
| | Profit for the quarter/ year attributable to equity shareholders | 841.29 | 838.88 | 818.72 | 3,288.83 |
| | Other comprehensive income ('OCI') | | | | |
| | Items that will not be reclassified to profit or loss | | | | |
| | Remeasurement (losses) on defined benefit plans | (1.54) | (3.09) | (0.83) | (5.59) |
| | Taxes on above | 0.39 | 0.78 | 0.21 | 1.41 |
| | Other Comprehensive (loss) for the quarter/ year (net of tax) | (1.15) | (2.31) | (0.62) | (4.18) |
| | Total Comprehensive Income for the quarter/ year | 840.14 | 836.57 | 818.10 | 3,284.65 |
| | Paid up equity share capital (Face value ₹ 10 per share) | 1,644.73 | 1,643.65 | 1,627.62 | 1,643.65 |
| | Other equity | | - | - | 20,019.70 |
| | Earning per equity share (Face value of ₹ 10 each) | | | | |
| | Basic (in ₹) | 5.12 | 5.10 | 5.03 | 20.12 |
| | Diluted (in ₹) | 5.03 | 4.99 | 4.92 | 19.75 |



Notes to Standalone financial results:

- 1 The above unaudited standalone financial results of CMS Info Systems Limited ("the Company") have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules thereunder and in terms of Regulation 33 of The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
- 2 The above unaudited Standalone financial results for the quarter ended June 30, 2025 were reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on July 23, 2025. The statutory auditors of the Company have carried out the limited review of the aforesaid results for the quarter ended June 30, 2025. The statutory auditors have issued an unmodified report on the above results.
- 3 The figures of the quarter ended March 31, 2025 are the balancing figures between audited figures in respect of full financial year upto March 31, 2025 and the unaudited published year-to-date figures upto December 31, 2024 being the date of the end of the third quarter of financial year respectively which were subjected to limited review.
- 4 The above Financial Results of the Company are available on the Company's website www.cms.com and also on the website of BSE i.e. www.bseindia.com and NSE i.e. www.nseindia.com, where the shares of the Company are listed.

For and on behalf of the Board of Directors
CMS Info Systems Limited



Rajiv Kaul
Executive Vice Chairman, Whole Time Director & CEO
Place: Mumbai
Date: July 23, 2025

