P. MURALI & CO.,
CHARTERED ACCOUNTANTS
6-3-655/2/3. SOMAJIGUDA,
HYDERABAD - 500 082. INDIA

Tel. : (91-40) 2332 6666, 2331 2554
2339 3967, 2332 1470
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To,
The Board of Directors,
M/s Cybermate Infotek Limited,
Hyderabad.

Limited Review Report for the quarter ended 30th June, 2018

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s. **Cybermate Infotek Limited** for the quarter ended 30th June, 2018 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, read with SEBI Circular No.CIR/CFD/FAC/62/2016 dated July 5th 2016.

2. The preparation of the Statement 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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, read with SEBI Circular No. CIR/CFD/ FAC/62/ 2016 dated July 5, 2016 is the responsibility of the Company's management and has been approved by the Board of Directors of the Company in their meeting held on 13th August 2018. Our responsibility is to issue a report on the Statement 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.

Further we would like to bring to your attention for below point:

a) M/s Wincere Inc (the Company) & Himashu P Kansara has filed petition U/S 7 of IBC 2016, against the Company at the Honorable NCLT Hyderabad bench. The Honorable NCLT passed the order by admitting the petition and appointed Resolution Professional. However the same has been granted Stay by the Honourable Supreme Court.

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b) The above conditions indicate the existence of material uncertainties which may caste significant doubt on the Company's abilities to continue as going concern. In the event that the going concern assumption of the company is inappropriate, adjustments will have to be made as not a going concern. However the financials has not been made with such adjustments for the F.Y 2017-18.

c) The company has not paid the statutories an amount of Rs.20,62,053 as on 30.06.2018. The details of which are as follows.

Particulars	**Amount (Rs)**
PF	3,03,011
Professional Tax	2,34,982
ESI	32,528
TDS	14,91,532
Total	**20,62,053**

Our report is not modified in respect of these matters.

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 Ind AS 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 and SEBI circular dated 05th July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P.Murali & Co.,
Chartered Accountants
FRN: 007257S

P. Mu

P. MURALI & Co. Hyderabad Chartered Accountants

P. Murali Mohana Rao
Partner
M.No. 023412

Place: Hyderabad
Date: 13th August, 2018.

CYBERMATE INFOTEK LIMITED
We win, when you win!
An ISO 9001 : 2008 Company
CIN : L72200TG1994PLC017485

Cybermate Infotek Limited

19 & 20, Moti Valley, Trimulgherry, Secunderabad. 500015. TG.India

Unaudited Standalone Financial Results for the Quarter ended 30th June 2018

(Rupees in Lakhs)

	Particulars	Quarter Ended			Year Ended
		30.06.18	31.03.18	30.06.17	31.03.18
		Unaudited	Audited	Unaudited	Audited
1	**Income**				
	a. Revenue from Operations	1185.93	1,078.49	6,487.55	10,467.38
	b. Other Income	237.36	0.91	0.02	1.06
2	**Total**	**1,423.29**	**1,079.40**	**6,487.57**	**10,468.44**
3	**Expenditure**				
	a. Cost of Services/Subcontract Costs	932.48	318.93	5,939.37	8,704.30
	b. Employee Benefit Expense	58.27	82.43	51.64	230.38
	c.Other Expense	120.64	605.15	343.02	1,145.80
	d. Depreciation and Amortization Expense	3.38	19.63	19.57	77.19
	e.Finance Cost	74.79		-	-
4	**Total**	**1,189.56**	**1,026.14**	**6,353.60**	**10,157.67**
5	**Profit Before Tax (2-4)**	**233.73**	**53.26**	**133.97**	**310.77**
6	Tax Expense	20.31	(28.04)	42.39	(70.20)
	Current Tax	-		-	-
	Deferred Tax	20.31	(28.04)	42.39	(70.20)
7	**Net Profit for the period**	**213.42**	**81.30**	**91.58**	**380.97**
8	Other Comprehensive Income (After Tax)				
	A. Items that will not be reclassified to profit or loss	-	-	-	-
	B. Items that will be reclassified to profit or loss	-	-	-	-
9	**Total Comprehensive Income (After Tax) (CI)**	**213.42**	**81.30**	**91.58**	**380.97**
10	Paid-up Equity Share Capital (Face Value of Re. 2/- each)	1,621.33	1,610.84	1,610.84	1,610.84
11	Other Equity i.e Reserve (excluding Revaluation Reserve)		-	-	-
12	**Earnings Per Share (EPS)(Face Value Rs.2 each)**				
	Basic EPS (Rs.) not annualised	0.26	0.10	0.13	0.47
	Diluted EPS (Rs.) not annualised	0.26	0.10	0.13	0.47

CYBERMATE INFOTEK LTD. Sec-bad. ★

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To,
The Board of Directors,
M/s Cybermate Infotek Limited,
Hyderabad.

<u>Limited Review Report for the quarter ended 30th June, 2018</u>

1. We have reviewed the accompanying statement of unaudited consolidated financial results of M/s. **Cybermate Infotek Limited** for the quarter ended 30th June, 2018 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, read with SEBI Circular No.CIR/CFD/FAC/62/2016 dated July 5th 2016.

2. The preparation of the Statement 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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, read with SEBI Circular No. CIR/CFD/ FAC/62/ 2016 dated July 5, 2016 is the responsibility of the Company's management and has been approved by the Board of Directors of the Company in their meeting held on 13th August 2018. Our responsibility is to issue a report on the Statement 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.

Further we would like to bring to your attention for below point:

a) M/s Wincere Inc (the Company) & Himashu P Kansara has filed petition U/S 7 of IBC 2016, against the Company at the Honorable NCLT Hyderabad bench. The Honorable NCLT passed the order by admitting the petition and appointed Resolution Professional. However the same has been granted Stay by the Honourable Supreme Court.

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b) The above conditions indicate the existence of material uncertainties which may caste significant doubt on the Company's abilities to continue as going concern. In the event that the going concern assumption of the company is inappropriate, adjustments will have to be made as not a going concern. However the financials has not been made with such adjustments for the F.Y 2017-18.

c) The company has not paid the statutories an amount of Rs.20,62,053 as on 30.06.2018. The details of which are as follows.

Particulars	Amount (Rs)
PF	3,03,011
Professional Tax	2,34,982
ESI	32,528
TDS	14,91,532
Total	**20,62,053**

Our report is not modified in respect of these matters.

4. The consolidated results include the results of the following entities :
   a) Cybermate Infotek Limited Inc., USA.
   b) Cybermate International Unipessoal., LDA.
   The total revenues of above is of Rs. Nil for the quarter ended 30.06.2018

5. 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 Ind AS 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 and SEBI circular dated 05th July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P.Murali & Co.,
Chartered Accountants
FRN: 007257S

P. MURALI & Co. Hyderabad Chartered Accountants

P. Murali Mohana Rao
Partner
M.No. 023412

Place: Hyderabad
Date: 13th August, 2018.

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Cybermate Infotek Limited					
19 & 20, Moti Valley, Trimulgherry, Secunderabad. 500015. TG.India					
Unaudited Consolidated Financial Results for the Quarter ended 30th June 2018					
					(Rupees in Lakhs)
Particulars		**Quarter Ended**			**Year Ended**
		30.06.18	**31.03.18**	**30.06.17**	**31.03.18**
		Unaudited	**Audited**	**Unaudited**	**Audited**
1	**Income**				
	a. Revenue from Operations	1185.93	1,078.49	6,487.55	10,467.38
	b. Other Income	237.36	0.91	0.02	1.06
2	**Total**	**1,423.29**	**1,079.40**	**6,487.57**	**10,468.44**
3	**Expenditure**				
	a. Cost of Services/Subcontract Costs	932.48	318.93	5,939.37	8,704.30
	b. Employee Benefit Expense	58.27	82.43	51.64	230.38
	c.Other Expense	120.64	605.15	343.02	1,145.80
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	e.Finance Cost	74.79		-	-
4	**Total**	**1,189.56**	**1,026.14**	**6,353.60**	**10,157.67**
5	**Profit Before Tax (2-4)**	**233.73**	**53.26**	**133.97**	**310.77**
6	Tax Expense	20.31	(28.04)	42.39	(70.20)
	Current Tax	-		-	-
	Deferred Tax	20.31	(28.04)	42.39	(70.20)
7	**Net Profit for the period**	**213.42**	**81.30**	**91.58**	**380.97**
8	Other Comprehensive Income (After Tax)				
	A. Items that will not be reclassified to profit or loss	-	-	-	-
	B. Items that will be reclassified to profit or loss	-	-	-	-
9	**Total Comprehensive Income (After Tax) (CI)**	**213.42**	**81.30**	**91.58**	**380.97**
10	Paid-up Equity Share Capital (Face Value of Re. 2/- each)	1,631.83	1,610.84	1,610.84	1,610.84
11	Other Equity i.e Reserve (excluding Revaluation Reserve)		-	-	-
12	**Earnings Per Share (EPS)(Face Value Rs.2 each)**				
	Basic EPS (Rs.) not annualised	0.26	0.10	0.13	0.47
	Diluted EPS (Rs.) not annualised	0.26	0.10	0.13	0.47

CYBERMATE INFOTEK LTD. Sec-bad

Notes:

1. The above results were reviewed by the audit committee and taken on record by the board of Directors of the company at its meeting held on Monday the 13th August 2018.
2. In accordance with the requirement of IND AS-108 on segment reporting, the company has determined its business segment as computer programming consultancy, and related services. There are no other primary reportable segments, and secondary reportable segments.
3. The figures of three months pertaining to quarter ended 31st March 2018 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2018 and the unaudited published year to date figures for 3 months ended up to June 2018 which were subject to Limited Review.
4. During the quarter the Company was under the control of an Insolvency Resolution Professional for the period 01st April 2018 to 18th May 2018, on account of admission of an application by an individual and an overseas company claiming to be financial creditors of the company. The Honourable Supreme Court of India has granted a stay on the order of the NCLT and the board was reinstated.
5. IND AS 115, Revenue from Contractors with customers is mandatory for reporting periods beginning after 1st April 2018, replaces existing revenue recognition requirements. On Application of IND AS 115, there were no significant adjustments required to the retained earnings, as at 1st April 2018, and also this does not have any significant impact of on recognition and measurement of revenue and its related items in the financial results.
6. Consolidated Financial Results
   (a) Since there are no operations in the Subsidiary Cybermate Infotek Limited Inc, USA, no statement of Profit & Loss is prepared for the quarter ending 30-06-2018,

CYBERMATE INFOTEK LTD. Secbad.

(b) The newly incorporated subsidiary Cybermate International Unipessoal, LDA is yet to commence operations.

Hence the Consolidate Quarterly Unaudited Financial Results consist of results relating to holding company only.

7. The auditors have drawn attention to the unaudited standalone and consolidated financial results of the company for the quarter ended June 30th 2018 in respect of the following matters:

   a. The Company is not a party to the Loan Agreement or the Settlement deed presented by the Financial Creditors before the NCLT. The Honourable Supreme Court of India has granted a stay on the order of the NCLT and the matter is pending adjudication

   b. Going Concern assumption is considered appropriate by the management on the basis of merits and the financial statements have been prepared by applying normal principles of recognition and measurement.

   c. The Company is in the process of reconciling the amounts due and will be remitting the amounts in due course.

8. EPS is not Annualised.
9. The figures for the previous period/year have been regrouped/reclassified, wherever necessary.

By the order of the Board
FOR CYBERMATE INFOTEK LIMITED

P. Chandra Sekhar

Date : 13th August 2018
Place : Hyderabad

P.CHANDRA SEKHAR
DIRECTOR & CFO
DIN: 01647212

CYBERMATE INFOTEK LTD. Sec-bad.