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

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Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited standalone Financial Results of 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
M/s Cybermate Infotek Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of M/s Cybermate Infotek Limited (the "Company") for the quarter ended September 30, 2020 and year to date from April 1, 2020 to September 30, 2020 (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. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared 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 there under 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. This standard requires that we plan and the review perform 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.

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However we draw attention to the below mentioned points:

(a) M/s Wincere Inc (the Company) & Himanshu P Kansara has filed petition u/s 7 of IBC 2016, against the Company at the Honourable NCLT Hyderabad bench. The Honourable NCLT passed the order by admitting the petition and appointed Resolution Professional. However the same has been granted Stay by the Honourable Supreme Court. After the Balance sheet date ie. on 22nd May 2020 the stay has been revoked and The IBC proceedings has been started on the company. On 11th November 2020 the creditors of the company has filed an application for withdrawal of IBC proceedings. The NCLT Hyderabad passed withdrawing IBC proceedings on 4th January 2021. During the period of insolvency proceedings ie from 22nd May 2019 to January 4th 2021 the company has not complied with the SEBI Listing, and statutory compliances. (Please Refer Note No: 6 in Notes to the results of Financial Statements).

b) The company has not paid the statutory an amount of Rs.36,60,013/- as on 30.09.2020 the details of which are as follows.

Particulars	Amount(Rs)
PF	Rs.12,34,003 /-
Professional Tax	Rs.2,88,432/-
ESI	Rs.1,80,134/-
TDS	Rs.19,57,444/-
Total	Rs.36,60,013/-

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 there under 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.

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5. We draw attention to Note No: 4 of the financial results, which describes the impact of Covid 19 pandemic on the company's operations and results as assessed by the management. The extent to which Covid-19 pandemic will have impact on the company's performance is dependent on future developments, which are uncertain. Our conclusion is not modified in respect of this matter.

For P.Murali & Co.,
Chartered Accountants,
FRN No: 007257S

P. MURALI & CO. Hyderabad Chartered Accountants

A.Krishna Rao
Partner
M.No:020085
Udin: 21020085AAAAIB9468

Place: Hyderabad
Date: 13/02/2021

Cybermate Infotek Limited

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

Statement of Unaudited Standalone Financial Results for the Quarter Ended 30th September, 2020

(Rupees in Lakhs)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
1	**Income from Operations:**						
	(a) Revenue from Operations	-	-	1,764.29	-	3,381.74	5,151.54
	(b) Other operating Income	2.50	2.50	8.86	5.00	14.68	19.78
2	**Total**	**2.50**	**2.50**	**1,773.15**	**5.00**	**3,396.42**	**5,171.32**
3	**Expenses:**						
	(a) Cost of Services/Subcontract Costs	-	-	1,521.48		2,809.48	4,515.91
	(b) Changes in Inventories of finished goods/Work in Progress	-	-	-	-	-	-
	(c) Employee Benefit Expense	12.29	12.40	13.70	24.69	26.30	-
	(d) Other Expenses	6.07	18.51	105.58	24.59	244.16	464.00
	(e) Depreciation and Amortisation Expense	-	-	1.63	-	2.88	13.85
	(f) Finance Costs	18.60	18.74	17.31	37.34	34.62	65.00
4	**Total**	**36.96**	**49.65**	**1,659.70**	**86.62**	**3,117.44**	**5,058.76**
5	**Profit Before Tax (2-4)**	**(34.46)**	**(47.15)**	**113.45**	**(81.62)**	**278.98**	**112.56**
6	**Tax Expense**						
	Current Tax	-	-	32.72	-	81.10	22.70
	Deferred tax	-	-	(4.62)	-	(4.77)	1.24
7	**Net Profit for the Period**	**(34.46)**	**(47.15)**	**85.35**	**(81.62)**	**202.65**	**88.62**
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)**	**(34.46)**	**(47.15)**	**85.35**	**(81.62)**	**202.65**	**88.62**
10	**Paid Up Equity Share Capital (face value of Rs. 2/- per share)**	**1,979.16**	**1,979.16**	**1,979.16**	**1,979.16**	**1,979.16**	**1,979.16**
11	**Other Equity i.e Reserve(excluding Revaluation Reserve)**	-		-	-	-	
12	**Earning Per Share(EPS) (face Value Rs. 2 Each)**						
	(a) Basic EPS (Rs.) not annualised	**(0.03)**	**(0.05)**	**0.09**	**(0.08)**	**0.20**	**0.09**
	(b) Diluted EPS (Rs.) not annualised	**(0.03)**	**(0.05)**	**0.09**	**(0.08)**	**0.20**	**0.09**

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Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited ConsolidatedFinancial Results of theCompany Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)Regulations, 2015, as amended

Review Report to
The Board of Directors
M/s Cybermate Infotek Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results of M/s Cybermate Infotek Limited (the "Parent") and its subsidiaries (the parent and its subsidiaries together referred as " The Group") for the quarter ended September 30, 2020 and half year ended September 30, 2020 (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"). Attention is drawn to the fact that the consolidated figures for the net cash flows for the corresponding period from 1st April 2018 to September 30, 2018, as reported in these unaudited consolidatedfinancial results have been approved by the Board of Directors, but not have been subjected to review.

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 AccountingStandard 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. 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 the review perform to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is

We also performed procedures in accordance with the circular No.CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of Listing Regulations , to the extent applicable.

However we draw attention to the below mentioned points:

a) M/s Wincere Inc (the Company) & Himanshu P Kansara has filed petition u/s 7 of IBC 2016, against the Company at the Honourable NCLT Hyderabad bench. The Honourable NCLT passed the order by admitting the petition and appointed Resolution Professional. However the same has been granted Stay by the Honourable Supreme Court. After the Balance sheet date ie. on 22nd May 2020 the stay has been revoked and The IBC proceedings has been started on the company. On 11th November 2020 the creditors of the company has filed an application for withdrawal of IBC proceedings. The NCLT Hyderabad passed withdrawing IBC proceedings on 4th January 2021. During the period of insolvency proceedings ie from 22nd May 2019 to January 4th 2021 the company has not complied with the SEBI Listing, and statutory compliances. (Please Refer Note No: 6 in Notes to the results of Financial Statements).

b) The company has not paid the statutory an amount of Rs.36,60,013/- as on 30.09.2020 the details of which are as follows.

Particulars	Amount(Rs)
PF	Rs.12,34,003 /-
Professional Tax	Rs.2,88,432/-
ESI	Rs.1,80,134/-
TDS	Rs.19,57,444/-
Total	**Rs.36,60,013 /-**

The statement includes the results of the following entities:

List of Subsidiaries:

a) **Cybermate Infotek Limited Inc (wholly owned foreign subsidiary)**
b) **Cybermate International Unipessol LDA. (wholly owned foreign subsidiary)**

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4. The accompanying statement includes interim financial results and other financial information of 2 subsidiaries which reflect total Assets of Rs. 79.14/- As at September 30 , 2020 total Revenues of Rs. Nil total net profit after tax Rs. Nil, total Comprehensive income of Rs. Nil, and net cash outflows of Rs. Nil, for the period from 1st April 2020 to September 30 , 2020 which has been submitted by the management and not been audited. We did not review the interim financial results of the subsidiaries and the information submitted has not been audited and that information has only been furnished to us by the management. Our conclusion, in so far as it relates to the affairs of such subsidiaries is based solely on the report submitted by the management. Our report is limited to that extent.

5. Based on our review conducted as above, and consideration of the reports from the management, 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 there under 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.

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6. We draw attention to Note No: 4 of the financial results, which describes the impact of Covid 19 pandemic on the company's operations and results as assessed by the management. The extent to which Covid-19 pandemic will have impact on the company's performance is dependent on future developments, which are uncertain. Our conclusion is not modified in respect of this matter.

For P.Murali & Co.,
Chartered Accountants,
FRN No: 007257S

P. MURALI & CO. Hyderabad Chartered Accountants

A.Krishna Rao
Partner
M.No:020085
Udin: 21020085AAAAIC3472

Place: Hyderabad
Date: 13/02/2021

Cybermate Infotek Limited

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

Statement of Unaudited Consolidated Financial Results for the Quarter Ended 30th September, 2020

(Rupees in Lakhs)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
1	**Income from Operations:**						
	(a) Revenue from Operations	-	-	1,764.29	-	3,381.74	8,259.39
	(b) Other operating Income	2.50	2.50	8.86	5.00	14.68	6.57
2	**Total**	**2.50**	**2.50**	**1,773.15**	**5.00**	**3,396.42**	**8,265.96**
3	**Expenses:**						
	(a) Cost of Services/Subcontract Costs	-	-	1,521.48		2,809.48	4,515.91
	(b) Changes in Inventories of finished goods/Work in Progress	-	-	-	-	-	-
	(c) Employee Benefit Expense	12.29	12.40	13.70	24.69	26.30	-
	(d) Other Expenses	6.07	18.51	105.58	24.59	244.16	3,479.06
	(e) Depreciation and Amortisation Expense	-	-	1.63	-	2.88	13.85
	(f) Finance Costs	18.60	18.74	17.31	37.34	34.62	65.00
4	**Total**	**36.96**	**49.65**	**1,659.70**	**86.62**	**3,117.44**	**8,073.82**
5	**Profit Before Tax (2-4)**	**(34.46)**	**(47.15)**	**113.45**	**(81.62)**	**278.98**	**192.14**
6	**Tax Expense**						
	Current Tax	-	-	32.72	-	81.10	22.70
	Deferred tax	-	-	(4.62)	-	(4.77)	1.24
7	**Net Profit for the Period**	**(34.46)**	**(47.15)**	**85.35**	**(81.62)**	**202.65**	**168.20**
8	Other Comprehensive Income (after tax)						
	a) Items that will not be reclassified to profit or loss	-	-	-	-	-	(0.16)
	b) Items that will be reclassified to profit or loss	-	-	-	-	-	-
9	**Total Comprehensive Income (after tax)**	**(34.46)**	**(47.15)**	**85.35**	**(81.62)**	**202.65**	**168.20**
10	**Paid Up Equity Share Capital (face value of Rs. 2/- per share)**	**1,979.16**	**1,979.16**	**1,979.16**	**1,979.16**	**1,979.16**	**1,979.16**
11	**Other Equity i.e Reserve(excluding Revaluation Reserve)**	-		-	-	-	
12	**Earning Per Share(EPS) (face Value Rs. 2 Each)**						
	(a) Basic EPS (Rs.) not annualised	**(0.03)**	**(0.05)**	**0.09**	**(0.08)**	**0.20**	**0.17**
	(b) Diluted EPS (Rs.) not annualised	**(0.03)**	**(0.05)**	**0.09**	**(0.08)**	**0.20**	**0.09**

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Cybermate Infotek Limited				
Statement of Assets and Liabilities for the period ended 30th September 2020				
	STANDALONE		CONSOLIDATED	
Particulars	As At 31 March,21	As At 31 March,20	As At 31 March,21	As At 31 March,20
	INR	INR	INR	INR
I. Assets :				
1. Non Current Assets:				
a) Property, Plant and Equipment	22.63	22.63	22.63	22.63
b) Capital Work in Progress				
c) Intangible Assets	1.41	1.41	1.41	1.41
d) Financial Assets				
i) Non Current Investments	6827.18	6,827.18	6,825.00	6,825.00
ii) Other financial assets				
e) Deferred Tax Asset (net)	19.76	19.76	19.76	19.76
f) Other Non Current Assets				
Total Non-Current Assets	**6,870.97**	**6,870.97**	**6,868.80**	**6,868.80**
2. Current Assets:				
a) Financial Assets				
i) Investments	0.17	0.17	0.17	0.17
ii) Trade Receivables	5142.00	5,142.00	5,221.13	5,221.13
iii) Cash and Cash Equivalents	4.77	4.77	6.94	6.94
iv) Loans				
v) Other Financial Assets	11.67	11.67	11.67	11.67
b) Other Current Assets	295.58	295.58	295.58	295.58
Total Current Assets	**5,454.18**	**5,454.18**	**5,535.50**	**5,535.50**
Total Assets	**12,325.16**	**12,325.16**	**12,404.30**	**12,404.30**
II. Equity and Liabilities:				
Equity				
a) Equity Share Capital	1979.16	1,979.16	1,979.16	1,979.16
b) Other Equity	7693.69	7,743.34	7,773.28	7,822.93
Total Equity	**9,672.86**	**9,722.51**	**9,752.45**	**9,802.10**
Liabilities				
1. Non Current Liabilities:				
a) Financial Liabilities				
i) Other Financial Liabilties	365.10	365.10	365.10	365.10
b) Other Non Current Liabilties				
c) Deferred Tax Liabilities (Net)				
Total Non-Current Liabilities	**365.10**	**365.10**	**365.10**	**365.10**
2. Current Liabilities:				
a) Financial Liabilities				
i) Trade Payables	867.20	867.20	866.75	866.75
ii) Other Financial Liabilities	246.12	246.12	246.12	246.12
b) Other Current Liabilities	733.31	683.66	733.31	683.66
c) Provisions	221.63	221.63	221.63	221.63
d) Income Tax Liability (Net)	218.94	218.94	218.94	218.94
Total Current Liabilities	**2,287.20**	**2,237.55**	**2,286.75**	**2,237.10**
Total Equity & Liabilities	**12,325.16**	**12,325.16**	**12,404.30**	**12,404.30**

CYBERMATE INFOTEK LTD.
Hyderabad.

Notes:

1. The Unaudited Quarterly and Half Yearly Financial Results of the company for the period ended 30thSeptember 2020 have been prepared in accordance with the Indian Accounting Standards(Ind AS) as prescribed under section 133 of the Companies Act 2013, read with Companies (Indian Accounting Standards) Rules 2015, as amended.
2. 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 Saturday the 13th February 2021.The Statutory Auditors of the Company have carried out the Limited Review of these results as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
3. 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.
4. On March 11, 2020, the WHO (World Health Organization) declared Covid-19 outbreak as a pandemic. The lockdowns and restrictions imposed on various activities due to COVID-19 pandemic have posed challenges on the businesses of Company. Our Operations were effected and caused a severe strain on our cash flows as well.

5. Consolidated Financial Results
   (a) There are no operations in the Subsidiary Cybermate Infotek Limited Inc, USA, due to pandemic covid-19 and hence, no statement of Profit & Loss is prepared for period ended 30thSeptember 2020.
   (b) There are no operations in the Subsidiary Cybermate International Unipessoal, LDA, Portugal, due to pandemic covid-19 and hence, no statement of Profit & Loss is prepared for period ended 30thSeptember 2020.

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6. The statutory auditors have drawn attention to the Corporate Insolvency Resolution Process in accordance with the order against the company u/s 7 of the Insolvency and Bankruptcy Code2016, whichwas upheld by the NCLAT on the 22nd May 2020 and also by the Honourable Supreme Court on the 4th June 2020 and we clarify as under

   (a) The Insolvency Resolution Professional took charge of the company on 22nd May 2020 and resumed CIRP Proceedings as is where is.
   (b) The promoters entered an out of the court settlement with the members of the Committee of Creditors and thus the committee of creditors filed an application for withdrawal on the 11th November 2020 in form 12 AA.
   (c) The NCLT Hyderabad passed orders withdrawing the CIRP proceedings on the company on 04th January 2021.
   (d) The Resolution Professional handed over the control of the company to the Promoters/Directors on the 8th January 2021 thus concluding the CIRP.
   (e) Thus, the company was under the control of the Insolvency Resolution Professional/Resolution Professional from 22nd May 2020 to 04th January 2021. During this period the Insolvency Resolution Professional/Resolution Professional did not comply with PF, ESI, TDS, PT, GST , SEBI Listing compliances and other statutory compliances.

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

CYBERMATE INFOTEK LTD. Sec'bad.

By the order of the Board
FOR CYBERMATE INFOTEK LIMITED

P. Chandra Sekhar.

Date : 13th February 2021
Place : Hyderabad

P.CHANDRA SEKHAR
DIRECTOR& CFO
DIN: 01647212