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

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

Report on the audit of the standalone Financial Results:

We have audited the accompanying standalone financial results of M/s. Cybermate Infotek Limited for the quarter ended 31st March, 2020 and the year to date results for the period from 01-04-2019 TO 31-03-2020, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India and of the net Profit and other comprehensive income and other financial information for the quarter ended 31st March, 2020 as well as the year to date results for the period from 01-04-2019 to 31-03-2020.

Emphasis of Matter Paragraph:

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 on 22nd May 2020 the stay has been revoked and The IBC proceedings has been started on the company.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: 8 in Notes to the results of Financial Statements)

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b. The company has not paid the Statutory Dues for a period of more than 6 months from the date they become payable. The details are as given below.

Name of the Statute	Due amount(In Rs)	Nature of Dues	Remarks
1.Telangana Profession Act	2,81,832/-	Professional tax	Amount not paid till date.
2. Employees Provident Fund & Misc Provisions Act 1952	10,72,723/-	Provident Fund	Provident Fund
3. Income Tax Act, 1961	19,57,444/-	TDS	Amount not paid till date.
4. Income tax Act,1961	1,24,07,619/-	Income Tax for Fy 2018-19	Amount not paid till date
5. Employee State Insurance	1,73,666/-	ESI	Amount has not paid till date.

c. We draw attention to Note No:4 of the standalone financial results, which describe the uncertainties and the impact of Covid-19 pandemic on the company's operations and results as assesses by the management. The actual results may differ from such estimates depending on future developments.

Our opinion is not modified in respect of the above matter.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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Management's Responsibilities for the standalone Financial Results

The statement has been prepared on the basis of the annual financial statements. The Board of Directors of the company are responsible for the preparation and presentation of the statement that gives a true and fair view of the net profit and other comprehensive income of the company and other financial information in accordance with the applicable accounting standards prescribed under section 133 of The Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of The Listing regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures

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responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

P. MURALI & CO. Hyderabad Chartered Accountants

A.Krishna Rao
Partner
M.No:020085
Udin: 21020085AAAAHX6674

Place: Hyderabad
Date: 13/02/2021

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

Audited Standalone Financial Results for the Quarter ended 31st March 2020

(Rupees in Lakhs)

	Particulars	Quarter Ended			Year Ended	
		31.03.2020	31.12.2019	31.03.2019	31.03.2020	31.03.2019
		Audited	Unaudited	Audited	Audited	Audited
1	**Income**					
	a) Revenue From Operations	263.96	1,505.84	2,324.51	5,151.54	6,044.48
	b) Other Income	2.61	2.51	131.35	19.78	368.71
2	**Total**	**266.56**	**1,508.35**	**2,455.85**	**5,171.32**	**6,413.18**
3	**Expenses**					
	a) Cost of Services/ Sub-contract costs	409.03	1,297.40	1,905.18	4,515.91	4,895.48
	b)Change in inventories of finished goods , work in progress and stock in trade.	-	-	-	-	-
	c) Employee Benefit Expenses	-42.20	15.90	12.60	-	50.40
	d) Other Expense	129.20	90.65	234.42	464.00	586.49
	e) Depreciation and Amortisation Expense	0.00	10.97	4.33	13.85	14.93
	f) Finance cost	12.38	18.00	17.13	65.00	125.54
4	**Total**	**508.41**	**1,432.91**	**2,173.67**	**5,058.76**	**5,672.85**
5	**Profit Before Tax (2-4)**	-241.85	75.43	282.19	112.56	740.34
6	Tax Expenses					
	Current Tax	-31.99	21.97	124.07	22.70	124.07
	Deferred Tax	-6.95	12.96	-12.75	1.24	-4.40
7	**Net profit for the Period**	-202.90	40.50	170.87	88.62	620.67
8	Other Comprehensive Income (After Tax)					
	a) Items that will not be Reclassified to profit or lo	-	40.51	-	-0.16	-
	b) Items that will be Reclassified to profit or loss.	-	-	-	-	-
9	**Total Comprehensive Income (after tax)**	-202.90	40.51	170.87	88.62	620.67
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
11	Other Equity i.e., Reserve (excluding Revaluation Reserve)	-	-	-	-	-
12	**Earnings Per Share (EPS)(Face Value Rs.2 each)**					
	Basic EPS (Rs)	-0.21	0.04	0.17	0.09	0.70
	Diluted EPS (Rs)	-0.21	0.04	0.17	0.09	0.15

CYBERMATE INFOTEK LTD
Secbad.

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INDEPENDENT AUDITOR'S REPORT

To

The M/s CYBERMATE INFOTEK LIMITED

Report on the Audit of the Consolidated Ind As Financial Results

We have audited the accompanying Statement of Consolidated Financial Statements of **M/s. CYBERMATE INFOTEK LIMITED** ("Holding company") and its subsidiaries (Holding company and its subsidiaries together referred to as "the Group"), for the quarter ended 31ST March 2020 ("the Statement"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and unaudited interim financial statements given to us by the Board of Directors on separate financial statements/ financial information of subsidiaries includes the statement include results of the following entities:

1) Cybermate Infotek Limited Inc USA (wholly owned foreign subsidiary)
2) Cybermate International , unipessoal , LDA (wholly owned foreign subsidiary)

a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
b. Gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net profit and other comprehensive income) and other financial information of the group for quarter ended 31st march 2020 and for period from 01-04-2019 to 31st March 2020.

Emphasis of Matter Paragraph:

a. M/s Wincere Inc (the Company) & Himanshu 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 Honorable 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 Honourable 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 Listed company regulations, and other statutory compliances and others (Please Refer Note No: 8 in the notes to Financial Statements)

b. The company has not paid the Statutory Dues for a period of more than 6 months from the date they become payable. The details are as given below.

Name of the Statute	Due amount(In Rs)	Nature of Dues	Remarks
1.Telangana Profession Act	2,81,832/-	Professional tax	Amount not paid till date.
2. Employees Provident Fund & Misc Provisions Act 1952	10,72,723/-	Provident Fund	Provident Fund
3. Income Tax Act, 1961	19,57,444/-	TDS	Amount not paid till date.
4. Income tax Act,1961	1,24,07,619/-	Income Tax for Fy 2018-19	Amount not paid till date
5. Employee State Insurance	1,73,666/-	ESI	Amount has not paid till date.

c. We draw attention to Note No:4 of the standalone financial results, which describe the uncertainties and the impact of Covid-19 pandemic on the company's operations and results as assesses by the management. The actual results may differ from such estimates depending on future developments.

Our opinion is not modified in respect of the above matter.

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Basis for Opinion:

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and unaudited interim financial statements furnished to us by the board of Directors referred to in "other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion

Management's Responsibilities for the Consolidated Financial Results

These quarterly financial results as well as the year to date consolidated financial results have been prepared on the basis of the interim financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group including its associates and jointly controlled entities in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and jointly controlled entities and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

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In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and of its associates and jointly controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and its subsidiaries is responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

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- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates and jointly controlled entities to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and jointly controlled entities to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

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Other Matter:

We didn't audit the financial statements and other financial information, in respect of all the two subsidiaries, whose Ind As financial statements include total assets of Rs.79.14 Lakhs, year ended and total Revenues of Rs.2307.61 Lakhs and Rs. 3107.85 and total profit after Tax of Rs.60.61 lakhs and Rs.79.59 total comprehensive profit of Rs.60.61 lakhs and Rs.79.43 lakhs for the quarter and year ended 31st march 2020 respectively, as considered in financial Results which have been reviewed by their management of the respective companies. The Management of these companies has prepared the financial statements and furnished to us 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 Management and procedures performed by us as stated above.

Our Conclusion on the statement is not modified in respect of the above matter.

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

P. MURALI & CO. Hyderabad Chartered Accountants

A.Krishna Rao
Partner
M.No:020085
Udin:21020085AAAAHY6521

Place: Hyderabad
Date: 13/02/2021

CYBERMATE
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An ISO 9001 : 2008 Company
CIN : L72200TG1994PLC017485

Cybermate Infotek Limited

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

Audited Consolidated Financial Results for the Quarter ended 31st March 2020

(Rupees in Lakhs)

	Particulars	Quarter Ended			Year Ended	
		31.03.2020	31.12.2019	31.03.2019	31.03.2020	31.03.2019
		Audited	Unaudited	Audited	Audited	Audited
1	**Income**					
	a) Revenue From Operations	2,571.57	1,505.84	2,324.51	8,259.39	6,044.48
	b) Other Income	2.60	2.51	131.35	19.78	368.71
2	**Total**	**2,574.17**	**1,508.35**	**2,455.85**	**8,279.17**	**6,413.18**
3	**Expenses**					
	a) Cost of Services/ Sub-contract costs	409.03	1,297.40	1,905.18	4,515.91	4,895.48
	b)Change in inventories of finished goods , work in progress and stock in trade.	-781.27				
	c) Employee Benefit Expenses	-42.20	15.90	12.60	-	50.40
	d) Other Expense	3,157.47	90.65	234.42	3,492.27	586.49
	e) Depreciation and Amortisation Expense	0.00	10.97	4.33	13.85	14.93
	f) Finance cost	12.38	18.00	17.13	65.00	125.54
4	**Total**	**2,755.41**	**1,432.91**	**2,173.67**	**8,087.03**	**5,672.85**
5	**Profit Before Tax (2-4)**	-181.23	75.43	282.19	192.15	740.34
6	Tax Expenses					
	Current Tax	-31.99	21.97	124.07	22.70	124.07
	Deferred Tax	-6.95	12.96	-12.75	1.24	-4.40
7	**Net profit for the Period**	-142.29	40.50	170.87	168.21	620.67
8	Other Comprehensive Income (After Tax)					
	a) Items that will not be Reclassified to profit or lo	-0.16	40.51	-	-0.16	-
	b) Items that will be Reclassified to profit or loss.	-	-	-	-	-
9	**Total Comprehensive Income (after tax)**	-142.29	40.51	170.87	168.05	620.67
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
11	Other Equity i.e., Reserve (excluding Revaluation Reserve)	-	-	-	-	-
12	**Earnings Per Share (EPS)(Face Value Rs.2 each)**					
	Basic EPS (Rs)	-0.14	0.04	0.17	0.17	0.70
	Diluted EPS (Rs)	-0.14	0.04	0.17	0.17	0.15

CYBERMATE INFOTEK LTD. * Sec'bad.

Cybermate Infotek Limited				
Statement of Assets and Liabilities for the period ended 31st March 2020				
	STANDALONE		CONSOLIDATED	
Particulars	**As At 31 March,20**	**As At 31 March,19**	**As At 31 March,20**	**As At 31 March,19**
	INR	INR	INR	INR
I. Assets :				
1. Non Current Assets:				
a) Property, Plant and Equipment	22.63	36.18	22.63	36.18
b) Capital Work in Progress		-		-
c) Intangible Assets	1.41	1.35	1.41	1.35
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	21.00	19.76	21.00
f) Other Non Current Assets		-		-
		-		-
Total Non-Current Assets	**6,870.97**	**6,885.72**	**6,868.80**	**6,883.54**
		-		-
2. Current Assets:		-		-
a) Financial Assets		-		-
i) Investments	0.17	0.33	0.17	0.33
ii) Trade Receivables	5142.00	4,330.78	5,221.13	4,330.78
iii) Cash and Cash Equivalents	4.77	83.10	6.94	83.10
iv) Loans		-		-
v) Other Financial Assets	11.67	12.08	11.67	12.08
b) Other Current Assets	295.58	288.52	295.58	290.70
		-		-
Total Current Assets	**5,454.18**	**4,714.81**	**5,535.50**	**4,716.99**
Total Assets	**12,325.16**	**11,600.53**	**12,404.30**	**11,600.53**
		-		-
II. Equity and Liabilities:		-		-
Equity		-		-
a) Equity Share Capital	1979.16	1,979.16	1,979.16	1,979.16
b) Other Equity	7743.34	7,654.88	7,822.93	7,654.88
		-		-
Total Equity	**9,722.51**	**9,634.04**	**9,802.10**	**9,634.04**
		-		-
Liabilities		-		-
1. Non Current Liabilities:		-		-
a) Financial Liabilities		336.98		336.98
i) Other Financial Liabilties	365.10	-	365.10	-
b) Other Non Current Liabilties		-		-
c) Deferred Tax Liabilities (Net)		-		-
		-		-
Total Non-Current Liabilities	**365.10**	**336.98**	**365.10**	**336.98**
		-		-
2. Current Liabilities:		-		-
a) Financial Liabilities		-		-
i) Trade Payables	867.20	269.39	866.75	269.39
ii) Other Financial Liabilities	246.12	454.81	246.12	454.81
b) Other Current Liabilities	683.66	558.30	683.66	558.30
c) Provisions	221.63	150.77	221.63	150.77
d) Income Tax Liability (Net)	218.94	196.25	218.94	196.25
Total Current Liabilities	**2,237.55**	**1,629.51**	**2,237.10**	**1,629.51**
Total Equity & Liabilities	**12,325.16**	**11,600.53**	**12,404.30**	**11,600.53**

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Cybermate Infotek Limited
19 & 20, Moti Valley, Trimulgherry, Secunderabad. 500015
Standalone Cash Flow Statement for the year ended 31st March 2020

	As at 31 March 2020	As at 31 March 2019
	Amount in Rs.	Amount in Rs.
A. Cash Flow from Operating Activities:		
Profit before taxation	1,12,55,955	7,40,33,301
Adjustments for : -		
Depreciation	13,85,150	14,93,447
Interest Expense	65,00,000	1,25,54,299
Amortisation of Product Development Cost	-	-
Diminution in value of investment	-	-
Impairment of Intangible Asset	-	-
Interest Income	-	(7,056)
Dividend Income	-	-
Bad Debts Written Off	-	-
Operating Profit before working capital changes	**1,91,41,105**	**8,80,73,991**
(Increase) / Decrease in Income Tax Liability	22,69,620	-
(Increase) / Decrease in Trade Receivables	(8,11,22,189)	(11,87,62,730)
(Increase) / Decrease in Other Current Assets	(6,64,247)	58,75,549
Increase / (Decrease) in Trade Payables	5,97,81,789	16,92,225
Increase / (Decrease) in Other Current Liabilites	1,25,35,930	(45,71,529)
Increase / (Decrease) in Short Term Provisions	70,86,063	64,48,117
Cash generated from Operations	1,90,28,072	(2,12,44,377)
Taxes Paid	22,69,620	
Net Cash Generated from Operating activities (A)	**1,67,58,452**	**(2,12,44,377)**
B. Cash Flow from Investing Activities :		
Purchase of tangible assets/intangible assets (net) including transfer from CWIP	(35,112)	(13,46,431)
Sale of Fixed Assets	-	1,57,44,142
Decrease in Capital Work In Progress	-	-
Interest Income	-	-
Dividend Income	-	-
(Increase) in Current Investments	-	(1,03,036)
(Decrease) in Non Current Investments	-	(68,25,00,000)
(Decrease) in Other Non Current liabilities	28,12,191	3,36,97,805
Net Cash Flow from Investing Activities (B)	**27,77,079**	**(63,45,07,520)**
C. Cash Flow from Financing Activities :		
Issue of Share Capital	-	3,68,32,558
Capital	-	62,50,41,509
Increase in Short Term Borrowings	(2,08,69,078)	-
Interest Paid	(65,00,000)	(1,25,47,245)
Increase in Long Term liabilities		
Net Cash from Financing Activities (C)	**(2,73,69,078)**	**64,93,26,822**
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(78,33,548)	(64,24,715)
Cash & Cash Equivalents at the beginning of the year	83,10,453	1,47,35,171
Cash & Cash Equivalents at the end of the year	**4,76,905**	**83,10,457**

Notes

1.The Cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) Statement of Cash Flows.

2. The accompanying notes are an integral part of the financial statements.

3. Previous year figures have been regrouped /reclassified to conform to current year classification.

4. Cash and Cash Equivalents Comprise

	As at 31 March 2020	As at 31 March 2019
Cash on hand	54,368	3,540
Balances with Banks on Current and Deposit Accounts	4,22,540	83,06,914
Total	4,76,908	83,10,454

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CIN : L72200TG1994PLC017485

Notes:

1. The Audited Yearly Financial Results of the company for the period ended 31stMarch 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 yearly 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.
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. The figures of the fourth quarter are the balancing figures between audited figures in respect of full financial year and published year to date figures up to the third quarter of the relevant financial year. Also the figures up to the end of third quarter were only reviewed and not subjected to audit.
6. The Auditors report has given Emphasis matter in respect of unpaid statutory dues. The company has just come out of NCLT process and the company is in the process of clearing the statutory dues.

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7. Consolidated Financial Results

   (a) There are no operations in the Subsidiary Cybermate Infotek Limited Inc, USA, hence, no statement of Profit & Loss is prepared for period ended 31st December 2019. The financials of the same has not been audited.

      (b) The Subsidiary Cybermate International Unipersonal, LDA, Portugal, commenced operations during the quarter and the results of the operations are included in the consolidated statement of Profit & Loss prepared for period ended 31stMarch 2020. The financial statements have not been audited for the year ending 31st March 2020.

8. 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 statutory compliances like PF , ESI , PT TDS, GST ,Income tax and SEBI and other compliances.

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9. EPS is not annualised.
10. 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 February 2021
Place : Hyderabad

P.CHANDRA SEKHAR
DIRECTOR& CFO
DIN: 01647212

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