



**Cerebra Integrated
Technologies Limited**

REGD. OFFICE:

S5 Off 3rd Cross Peenya Industrial Area

Peenya 1st Stage, Bengaluru – 560 058

Tel : +91-80-22046969

Fax : +91-80-22046980

Web : www.cerebracomputers.com

E-mail : info@cerebracomputers.com

CIN: L85110KA1993PLC015091

16th January, 2021

Department of Corporate Services (Listing)
BSE Limited
PhirozeJeejeebhoy Towers
Dalal Street, FORT
MUMBAI - 400 001

Sub: Removal of Discrepancy noted in Financial Results for the quarter ended 30th September, 2020.

Dear Sir,

This is with reference to your mail dated 31st December, 2020 pointing out the discrepancies in the standalone Financial Results for the Quarter ended 30th September, 2020 i.e. **Profit Before Tax Not Tallying (Profit Before Tax Figures of Segment Results are mismatch with Profit Before Tax Figures given in Financial Results)**

In this regard, kindly note that we hereby rectify the aforesaid discrepancies and attaching herewith the Financial Results and upload the rectified PDF through BSE online portal at <http://listing.bseindia.com> as requested by you.

We request you to take the same on the record.

Yours faithfully

For Cerebra Integrated Technologies Limited

For CEREBRA INTEGRATED TECHNOLOGIES LTD

Director

**Vishwamurthy Phalanetra
Whole Time Director and Compliance Officer
DIN –01247336**

Encl: As above



CEREBRA INTEGRATED TECHNOLOGIES LIMITED
CIN: L85110KA1993PLC015091

Regd. Office: No.5 5 Off 3rd Cross, 1st Stage, Peenya Industrial Area,
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email:investors@cerebracomputers.com, www.cerebracomputers.com,

Statement of Standalone Unaudited Financial Results for the Second Quarter ended 30.09.2020

		(Rs. in Lakhs)					
Sr.No	Particulars	Standalone					
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for previous period ended	Previous year ended
		30/09/2020	30/06/2020	30/09/2019	30/09/2020	30/09/2019	31/03/2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	a) Revenue from operations (gross)	1419.37	1155.17	2480.55	2574.54	3675.24	9985.33
	b) Other income	-5.58	17.84	175.13	12.26	186.60	267.68
	Total revenue (a+b)	1413.79	1173.01	2655.68	2586.79	3861.84	10253.01
2	Expenses						
	(a) Cost of materials consumed	200.39	2702.19	885.47	2902.57	1751.27	6997.60
	(b) Purchase of stock in trade						
	(b) Changes in inventories of finished goods, stock in trade and work-in-progress	730.45	-1689.61	323.04	-959.16	-162.77	-1100.02
	(c) Employee benefit expense	141.42	194.96	186.81	336.38	327.96	916.39
	(d) Finance costs	-41.06	93.78	50.70	52.73	126.78	233.23
	(e) Depreciation and amortisation expense	9.18	8.92	6.92	18.10	13.59	29.19
	(f) Other expenses	288.99	84.83	196.80	373.83	269.74	521.58
	Total expenses	1329.36	1395.08	1649.75	2724.44	2326.58	7597.97
3	Profit before tax (1-2)	84.42	-222.07	1005.93	-137.65	1535.26	2655.04
4	Exceptional item						
5	Tax expenses			232.25		386.39	1785.07
6	Profit before tax						217.33
7	Profit after tax (3-4)	84.42	-222.07	773.68	-137.65	1148.87	652.64
8	Other Comprehensive Income (net of tax)						
9	Items that will not be reclassified to profit and loss		-0.37	0.54	-0.37	1.08	-1.06
10	Total Comprehensive Income (5+6)	84.42	-222.44	774.23	-138.02	1149.96	651.59
11	Paid up share capital	12119.66	12119.66	12119.66	12119.66	12119.66	12119.66
	Earnings per share (of Rs 10 each):						
12	Basic	0.07	-0.18	0.64	-0.11	0.95	0.54
	Diluted						

Notes:

- The above unaudited standalone financial results have been subject to limited review by the statutory auditors of the Company and have been approved by the Board of Directors of the Company in their meeting held on 13th November, 2020

For and on behalf of the Board of Directors
For CEREBRA INTEGRATED TECHNOLOGIES LTD.

Ranganathan
Managing Director

Ranganathan
Managing Director
DIN:01247305

Place : Bengaluru
Date:13.Novembar.2020

**CEREBRA INTEGRATED TECHNOLOGIES LIMITED**

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Statement of Standalone Unaudited Financial Results for the Second Quarter ended 30.09.2020**Statement of Standalone Cash flow Statement for the Period Ended 30th September 2020**

INR in Lakhs

Particulars	For the period ended 30th September 2020		For the period ended 30th September 2019	
A.Cashflow from operating activities				
Net profit before tax		-137.65		1,535.26
Adjustments for:				
Depreciation(net)	18.10		13.59	
Interest expenditure	52.73		116.93	
Interest income	12.26		-138.89	
Excess provision/unclaimed credit withdrawn			-0.62	
Profit on sale of investments			-	
Dividend Income			-0.59	
		83.08		-9.58
Operating profit/(Loss)before working capital changes		-54.57		1,525.68
Adjustments for changes in :				
Decrease/(increase) in inventories	-1,164.55		-306.68	
Decrease/(increase) in trade & other recivables	8,593.39		-8,089.23	
Decrease/(increase) in trade & other payables	-8,452.62		12.36	
		-1,023.78		-8,383.55
Cash generated from operations		-1,078.34		-6,857.87
Less: Income tax paid(net of refund)		-		-
Net cashflow from operating activities		-1,078.34		-6,857.87
B.Cashflow from investing activities				
Interest income	-12.26		138.89	
Investment in Subsidiary	-		-	
Investment in fixed deposits	-		26.74	
Redemption /(Investment) in mutual funds(Net)	-		-	
Purchase of fixed assets including capital WIP	-60.96		-53.03	
Net cash flow from investing activities		-73.22		112.60
C.Cashflow from Financing activities				
Increase(decrease) in borrowings	394.54		710.62	
Interest paid	-52.73		-26.63	
Net cash flow from financing activities		341.81		683.99
Net increase/(Decrease)in Cash & Cash equivalents(A+B+C)		-809.75		-6,061.27
Cash &Cash equivalents				
Opening balance		1,731.27		7,003.01
Closing balance		921.52		941.74
Net increase/Decrease in cash and cash equivalents		-809.75		-6,061.27

For and on behalf of the Board of Directors
For CEREBRA INTEGRATED TECHNOLOGIES LTD.**Managing Director**Ranganathan
Managing Director

DIN:01247305

Place : Bengaluru
Date:13.November.2020



CEREBRA INTEGRATED TECHNOLOGIES LIMITED
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Statement of Standalone Unaudited Financial Results for the Second Quarter ended 30.09.2020

1 Statement of Unaudited Assets and Liabilities as at September 30, 2020

Particulars	(Rs. in Lakhs)	
	Standalone	
	As at 30/09/2020 Unaudited	As at 31/03/2020 Audited
A ASSETS		
1 Non-current assets		
(a) Property, plant and equipment	1,033.55	893.26
(b) Goodwill		
(c) Other non-current assets		
Sub-total non-current assets	9,813.41	14,907.42
2 Current Assets		
(a) Inventories	2,321.14	1,156.59
(b) Financial assets		
(i) Trade receivables	10,574.13	14,610.27
(ii) Cash and cash equivalents	4.93	1,224.41
(iii) Bank balance other than (b) above	916.59	514.44
(iv) Other financial assets	1,815.92	491.27
(c) Current tax assets (Net)		
(d) Other current assets		787.90
Sub-total current assets	15,632.72	18,784.88
TOTAL ASSETS	26,479.68	34,585.55
B EQUITY AND LIABILITIES		
1 Equity		
(a) Equity share capital	12,119.66	12,119.66
(b) Other equity	10,824.35	10,969.58
Sub-total equity	22,944.02	23,089.24
2 Non-current liabilities		
(a) Deferred tax liabilities (Net)	224.87	63.74
Sub-total non-current liabilities	224.87	63.74
3 Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	869.93	475.39
(ii) Trade payables	524.20	
(A) Total outstanding dues of micro enterprises and small enterprises		5.11
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		8,705.30
(iii) Other financial liabilities	128.98	295.68
(b) Provisions	69.29	39.90
(c) Current tax liabilities (Net)	256.11	1,617.43
(d) Other current liabilities	1,462.29	391.18
Sub-total current liabilities	3,310.79	11,530.00
TOTAL EQUITY AND LIABILITIES	26,479.68	34,682.98

Notes:

- 1 The above unaudited standalone financial results have been subject to limited review by the statutory auditors of the Company and have been approved by the Board of Directors of the Company in its meeting held on November 13, 2020.

For and on behalf of the Board of Directors
For **CEREBRA INTEGRATED TECHNOLOGIES LTD.**

V. Ranganathan

Managing Director

Ranganathan

Managing Director

DIN:01247305

Place : Bengaluru

Date:13.November.2020



CEREBRA INTEGRATED TECHNOLOGIES LIMITED

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Statement of Standalone Unaudited Financial Results for the Second Quarter ended 30.09.2020

**Segment Reporting (Standalone)
STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES**

Particulars	Rs. In Lakhs					
	Quarter ended Unaudited (Reviewed)			Half Year Ended Unaudited (Reviewed)		Year Ended (Audited)
	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
Segment Revenue						
a. Hardware including trading of refurbished computer accessories	247.17	1,060.25	917.35	1,307.41	1,059.54	5,556.03
b. Ewaste Powdering and Refining Division	1,172.20	94.92	1,563.20	1,267.12	2,615.69	4,429.90
c. IT Services	-	-	-	-	-	0.00
Total	1,419.37	1,155.17	2,480.55	2,574.53	3,675.24	9,985.93
Less Inter segment revenue	-	-	-	-	-	-
Net sales/Income from Operations	1,419.37	1,155.17	2,480.55	2,574.53	3,675.24	9,985.93
Segment Results						
a. Hardware including trading of refurbished computer accessories	-91.88	-83.29	183.74	-175.17	84.90	-1,208.94
b. Ewaste Powdering and Refining Division	135.25	-45.00	872.88	90.25	1,577.14	2,312.75
c. IT Services	-	-	-	-	-	-
Total	43.37	-128.29	1,056.62	-84.92	1,662.04	1,103.80
Less i. Interest	-41.05	93.78	50.70	52.73	126.78	233.23
Add ii. Other Un-allocable Expenditure Net of Un-allocable income	-	-	-	-	-	-
Profit before Tax (before other comprehensive income)	84.42	-222.07	1,005.93	-137.65	1,535.26	870.57
Segment Assets						
a. Hardware including trading of refurbished computer accessories	21,497.21	20,310.63	35,574.30	21,497.21	35,574.30	17,893.32
b. Ewaste Powdering and Refining Division	4,982.47	8,781.83	6,859.85	4,982.47	6,859.85	16,783.32
c. IT Services	-	-	-	-	-	-
Segment Liabilities						
a. Hardware including trading of refurbished computer accessories	2,332.56	5,273.64	17,746.61	2,332.56	17,746.61	5,554.08
b. Ewaste Powdering and Refining Division	1,203.09	959.67	1,107.58	1,203.09	1,107.58	6,040.96
c. IT Services	-	-	-	-	-	-

For and on behalf of the Board of Directors
For **CEREBRA INTEGRATED TECHNOLOGIES LTD.**

V. Ranganathan

Managing Director
Ranganathan

Managing Director

DIN:01247305

Place : Bangalore

Date : 13 November 2020



**Independent Auditor's Limited Review Report on
Standalone Unaudited Quarterly Financial Results**

(pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015)

To,
The Board of Directors
Cerebra Integrated Technologies Limited,
Bangalore.

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results ("The Statement"), of Cerebra Integrated Technologies Limited ("the Company") for the quarter and half-year ended 30th September 2020 being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 as amended.
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 Standard) Rules, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, is the responsibility of the company management and has been approved by the Board of Directors of the Company. Our Responsibility is to express a conclusion 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.
4. *Basis for Qualified Conclusion*
 1. The Company has not maintained proper inventory records. We have been informed that valuation of inventories as on 30th September 2020 is made based on the quantitative reconciliation of materials issued for and generated from processing based on theoretical standards and actual quantity of goods sold. Value of inventories as at 30th September 2020 considered in the financial results amounted to Rs. 2321.14 Lakhs. Owing to the nature of inventory and in the absence of sufficient audit evidence, we are unable to ascertain the correctness of the valuation and ascertain its consequent impact, if any, on the Ind AS financial statements.
 2. The company has not made any provision for deferred tax for the half-year under review.



5. Qualified Conclusion

Based on our review conducted as above, except for the effects of the matters described in the 'Basis for Qualified Conclusion' section of our report, 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 applicable Indian Accounting Standards ("Ind AS") specified under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder 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, read with SEBI Circular NO. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.


6. Emphasis of Matter

We draw attention to the following matters relating to advances, receivables and other current assets outstanding for substantial period for which no provision is made as the management is confident of recovering the same either in cash or in kind.

- a. Loans and advances include Rs.722.43 Lakhs advanced for purchase for immovable property.
- b. Advance for import of property plant and equipment's /software amounting to Rs. 1065.94 lakhs.
- c. Trade receivables include Rs.3675.48 Lakhs of e-waste division wherein recovery is linked with balance supply of minimum quantity.
- d. Trade receivables also include Rs.3852.38 Lakhs outstanding for substantial period.
- e. Other current assets include unbilled revenue of Rs.577.27 Lakhs for substantial period.

Our conclusion on the Statement is not modified in respect of above matters.

For YCRJ & Associates,
Chartered Accountants
Registration No: 0069275


Yashavanth Khanderi
Partner
M No 029066
UDIN: 20029066AAAAJM5194



Place: Bangalore,
Date: 13/11/2020

General information about company

Scrip code	532413
NSE Symbol	CEREBRAINT
MSEI Symbol	NOTLISTED
ISIN*	INE345B01019
Name of company	CEREBRA INTEGRATED TECHNOLOGIES LIMITED
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2020
Date of end of financial year	31-03-2021
Date of board meeting when results were approved	13-11-2020
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-11-2020
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	13-11-2020 12:00
End date and time of board meeting	13-11-2020 18:15
Whether cash flow statement is applicable on company	Yes

Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2020	01-04-2020
B	Date of end of reporting period	30-09-2020	30-09-2020
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	1419.37	2574.54
	Other income	-5.58	12.26
	Total income	1413.79	2586.8
2	Expenses		
(a)	Cost of materials consumed	200.39	2902.57
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	730.45	-959.16
(d)	Employee benefit expense	141.42	336.38
(e)	Finance costs	-41.06	52.73
(f)	Depreciation, depletion and amortisation expense	9.18	18.1
(f)	Other Expenses		
1	Other Expenses	288.99	373.83

10			
	Total other expenses	288.99	373.83
	Total expenses	1329.37	2724.45

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2020	01-04-2020
B	Date of end of reporting period	30-09-2020	30-09-2020
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
3	Total profit before exceptional items and tax	84.42	-137.65
4	Exceptional items	0	0
5	Total profit before tax	84.42	-137.65
7	Tax expense		
8	Current tax	0	0
9	Deferred tax	0	0
10	Total tax expenses	0	0
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	84.42	-137.65
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0

Financial Results – Ind-AS			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2020	01-04-2020
B	Date of end of reporting period	30-09-2020	30-09-2020
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]			
1 Amount of items that will not be reclassified to profit and loss			
1	Items that will not be reclassified to profit and loss	0	-0.37
	Total Amount of items that will not be reclassified to profit and loss	0	-0.37
2	Income tax relating to items that will not be reclassified to profit or loss	0	0
3 Amount of items that will be reclassified to profit and loss			
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0	0
5	Total Other comprehensive income	0	-0.37

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2020	01-04-2020
B	Date of end of reporting period	30-09-2020	30-09-2020
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
23	Total Comprehensive Income for the period	84.42	-138.02
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	12119.66	12119.66
	Face value of equity share capital	10	10
27	Details of debt securities		
28	Reserves excluding revaluation reserve		
29	Earnings per share		

i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.07	-0.11
	Diluted earnings (loss) per share from continuing operations	0.07	-0.11
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	0.07	-0.11
	Diluted earnings (loss) per share from continuing and discontinued operations	0.07	-0.11
30	Debt equity ratio	0	0
31	Debt service coverage ratio	0	0
32	Interest service coverage ratio	0	0
33	Disclosure of notes on financial results	Textual Information(1)	

Text Block

Textual Information(1)

The above unaudited standalone financial results have been subject to limited review by the statutory auditors of the Company and have been approved by the Board of Directors of the Company in their meeting held on 13th November, 2020

Statement of Asset and Liabilities		
	Particulars	Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2020
	Date of end of reporting period	30-09-2020
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	1033.55
	Capital work-in-progress	
	Investment property	
	Goodwill	0
	Other intangible assets	0
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	0
	Trade receivables, non-current	
	Loans, non-current	0
	Other non-current financial assets	9813.41

	Total non-current financial assets	9813.41
	Deferred tax assets (net)	
	Other non-current assets	
	Total non-current assets	10846.96
2	Current assets	
	Inventories	2321.14
	Current financial asset	
	Current investments	0
	Trade receivables, current	10574.13
	Cash and cash equivalents	4.93
	Bank balance other than cash and cash equivalents	916.59
	Loans, current	0
	Other current financial assets	1815.93
	Total current financial assets	13311.58
	Current tax assets (net)	
	Other current assets	
	Total current assets	15632.72

Statement of Asset and Liabilities		
Particulars		Half year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2020
Date of end of reporting period		30-09-2020
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
Total assets		26479.68
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
Equity share capital		12119.66
Other equity		10824.36
Total equity attributable to owners of parent		22944.02
Non controlling interest		
Total equity		22944.02
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
Borrowings, non-current		0
Trade payables, non-current		
Other non-current financial liabilities		

	Total non-current financial liabilities	0
	Provisions, non-current	0
	Deferred tax liabilities (net)	224.87
	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total non-current liabilities	224.87
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	869.93
	Trade payables, current	524.2
	Other current financial liabilities	128.98
	Total current financial liabilities	1523.11
	Other current liabilities	1462.28
	Provisions, current	69.29
	Current tax liabilities (Net)	256.11
	Deferred government grants, Current	
	Total current liabilities	3310.79
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	3535.66
	Total equity and liabilities	26479.68
	Disclosure of notes on assets and liabilities	

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results

Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period	01-07-2020	01-04-2020	
Date of end of reporting period	30-09-2020	30-09-2020	
Whether accounts are audited or unaudited	Unaudited	Unaudited	
Nature of report standalone or consolidated	Standalone	Standalone	
1 Segment Revenue (Income)			
(net sale/income from each segment should be disclosed)			
1	Ewaste and refurbished sales	1172.2	1267.12
2	Hardware including trading of refurbished computer accessories	247.17	1307.41
3	IT Service	0	0
	Total Segment Revenue	1419.37	2574.53
	Less: Inter segment revenue		
	Revenue from operations	1419.37	2574.53
2 Segment Result			
Profit (+) / Loss (-) before tax and interest from each segment			
1	Ewaste and refurbished sales	135.25	90.25
2	Hardware including trading of refurbished computer accessories	-91.88	-175.17
3	IT Service	0	0
	Total Profit before tax	43.37	-84.92
	i. Finance cost	-41.05	52.73

	ii. Other Unallocable Expenditure net off Unallocable income		
	Profit before tax	84.42	-137.65
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Ewaste and refurbished sales	4982.47	4982.47
2	Hardware including trading of refurbished computer accessories	21497.21	21497.21
3	IT Service	0	0
	Total Segment Asset	26479.68	26479.68
	Un-allocable Assets		
	Net Segment Asset	26479.68	26479.68
4	Segment Liabilities		
	Segment Liabilities		
1	Ewaste and refurbished sales	1203.09	1203.09
2	Hardware including trading of refurbished computer accessories	2332.56	2332.56
3	IT Service	0	0
	Total Segment Liabilities	3535.65	3535.65
	Un-allocable Liabilities		
	Net Segment Liabilities	3535.65	3535.65
	Disclosure of notes on segments	Textual Information(1)	

Text Block

Textual Information(1)

The above unaudited standalone financial results have been subject to limited review by the statutory auditors of the Company and have been approved by the Board of Directors of the Company in their meeting held on 13th November, 2020

Cash flow statement, indirect		
Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2020
B	Date of end of reporting period	30-09-2020
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	-137.65
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	-1164.55
	Adjustments for decrease (increase) in trade receivables, current	8593.39
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0

Adjustments for increase (decrease) in trade payables, current	-8452.62
Adjustments for increase (decrease) in trade payables, non-current	0
Adjustments for increase (decrease) in other current liabilities	0
Adjustments for increase (decrease) in other non-current liabilities	0
Adjustments for depreciation and amortisation expense	18.1
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
Adjustments for provisions, current	0
Adjustments for provisions, non-current	0
Adjustments for other financial liabilities, current	0
Adjustments for other financial liabilities, non-current	0
Adjustments for unrealised foreign exchange losses gains	0
Adjustments for dividend income	0
Adjustments for interest income	-12.26
Adjustments for share-based payments	0
Adjustments for fair value losses (gains)	0
Adjustments for undistributed profits of associates	0
Other adjustments for which cash effects are investing or financing cash flow	0
Other adjustments to reconcile profit (loss)	0
Other adjustments for non-cash items	52.73
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
Total adjustments for reconcile profit (loss)	-940.69
Net cash flows from (used in) operations	-1078.34
Dividends received	0
Interest paid	0

Interest received	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) operating activities	-1078.34
Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	0
Purchase of property, plant and equipment	60.96
Proceeds from sales of investment property	0
Purchase of investment property	0
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0

Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	0
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	-12.26
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) investing activities	-73.22
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	394.54

Repayments of borrowings	0
Payments of finance lease liabilities	0
Payments of lease liabilities	0
Dividends paid	0
Interest paid	52.73
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	341.81
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-809.75
Effect of exchange rate changes on cash and cash equivalents	
Effect of exchange rate changes on cash and cash equivalents	0
Net increase (decrease) in cash and cash equivalents	-809.75
Cash and cash equivalents cash flow statement at beginning of period	1731.27
Cash and cash equivalents cash flow statement at end of period	921.52

