

05<sup>th</sup> November 2019

The Manager  
Department of Corporate Services,  
BSE Limited  
25<sup>th</sup> Floor, Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai - 400 001

Dear Sir,

**Sub: Re-submission of the outcome of the Board Meeting 05/2019-20  
pursuant to Regulation 30(2) and 33 read with Part A of Schedule III of  
SEBI (LODR) Regulations, 2015.**

**Ref: Scrip Code: 532271**

With reference to our earlier submission regarding the outcome of the Board Meeting (05/2019-20) held today i.e. Tuesday, the 05<sup>th</sup> day of November 2019, the limited review report as issued by the statutory auditor of the Company, M/s P Murali & Co. was not enclosed along with the unaudited financial statement (Standalone and Consolidated) for the second quarter and half year ended 30<sup>th</sup> September, 2019.

We hereby re-submit the said financial statement along with the limited review report as issued by M/s P Murali & Co.

The said omission was unintentional and hence we request you to kindly take the same on record and oblige.

Thanking you.

Yours Faithfully,  
For CYBERMATE INFOTEK LIMITED

*P. Chandra Sekhar.*

P.CHANDRA SEKHAR  
DIRECTOR  
DIN: 01647212



Encl :a/a

The Manager  
Department of Corporate Services,  
BSE Limited  
25<sup>th</sup> Floor, Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai -400 001

05<sup>th</sup> November 2019

Dear Sir,

**Sub: Outcome of the Board Meeting held on Tuesday, 05<sup>th</sup> November, 2019 (BM 05/2019-20).**

**Ref: Scrip Code: 532271**

Pursuant to Regulation 30(2) and 33 read with Part A of Schedule III of SEBI (LODR) Regulation, 2015, we hereby intimate your good selves that the Board of Directors of the Company at their Board Meeting held on Tuesday, the 05<sup>th</sup> day of November 2019 at the Registered and Corporate Office of the Company, considered and approved the following:

1. Upon recommendation of the Audit Committee, the Unaudited Financial Results (Standalone & Consolidated) for the second quarter and half year ended 30<sup>th</sup> September 2019 along with the limited review report issued by M/s P. Murali & Co.
2. The Board took note of the penalty as received from BSE Limited for delayed filing of Annual Report 2018-19 pursuant to Regulation 34(1) of SEBI (LODR) Regulations, 2015 and suggested corrective actions so as to ensure timely disclosures and compliance.

This is for your kind information and dissemination.

Thanking you.

Yours Faithfully,

For CYBERMATE INFOTEK LIMITED

*P. Chandra Sekhar*

P.CHANDRA SEKHAR  
DIRECTOR  
DIN: 01647212



Encl: a/a

CYBERMATE INFOTEK LIMITED							
19 & 20, MOTI VALLEY, TRIMULGHERRY, SECUNDERABAD - 500015							
STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALFYEAR ENDED 30.09.2019. (Rs. Lakhs)							
S. No	Particulars	Quarter Ended			HalfYear ended		YearEnded
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31-03-2019
		UnAudited		Audited	UnAudited		Audited
1	INCOME FROM OPERATIONS						
	a) Net Sales / Income from Operations ( Net of Excise Duty )	1,764.29	1,617.45	1,193.81	3,381.74	2,379.75	6,044.48
	b) Other Operating Income	8.86	5.81	-	14.68	237.36	368.71
	<b>Total Income from Operations ( net )</b>	<b>1,773.15</b>	<b>1,623.26</b>	<b>1,193.81</b>	<b>3,396.42</b>	<b>2,617.11</b>	<b>6,413.19</b>
2	Expenses						
	a) Cost of service/subcontract costs	1,521.48	1,288.00	965.90	2,809.48	1,945.99	4,895.48
	b) Changes in inventories of finished goods , work-in-progress and stock-in-trade.	-	-	-	-	-	-
	c) Employee benefits expenses.	13.70	12.60	12.60	26.30	25.20	50.40
	d) Depreciation and amortisation expense.	1.63	1.25	3.38	2.88	6.76	14.93
	e) Finance cost	17.31	17.31	-	34.62	74.79	125.54
	f) Other expense	105.58	138.57	104.26	244.16	222.45	586.49
	<b>Total Expenses</b>	<b>1,659.71</b>	<b>1,457.73</b>	<b>1,086.14</b>	<b>3,117.44</b>	<b>2,275.19</b>	<b>5,672.84</b>
3	<b>Profit from Operations after Other Income, Finance Cost and before Exceptional Items ( 1-2 )</b>	<b>113.44</b>	<b>165.53</b>	<b>107.67</b>	<b>278.98</b>	<b>341.92</b>	<b>740.35</b>
4	Profit from ordinary activities after finance costs and before exceptional items ( 3+4 )	113.44	165.53	107.67	278.98	341.92	740.35
5	Net Profit (+) / Loss (-) from ordinary activities before tax (4-5)						
6	Profit from ordinary activities after finance costs but before exceptional Items (5-6 )	113.44	165.53	107.67	278.98	341.92	740.35
7	Exceptional Items.						
8	Profit (+) / Loss ( - ) from Ordinary Activities before tax ( 7+8 )	113.44	165.53	107.67	278.98	341.92	740.35
9	<b>Tax Expenses</b>						
	i) Current Tax	32.72	-	-	81.10	-	124.07
	ii) Deferred Tax	(4.62)	(0.15)	(2.12)	(4.77)	18.91	(4.40)
10	<b>Net Profit (+) / Loss (-) from ordinary activities after tax (9-10 )</b>	<b>85.34</b>	<b>165.68</b>	<b>109.79</b>	<b>202.65</b>	<b>323.01</b>	<b>620.68</b>
11	Other Comprehensive Income for the Period	-	-	-	-	-	-
12	<b>Net Profit (+) / Loss (-) for the period (11-12 )</b>	<b>85.34</b>	<b>165.68</b>	<b>109.79</b>	<b>202.65</b>	<b>323.01</b>	<b>620.68</b>
13	Share of profit / (loss) of associates *	-	-	-	-	-	-
14	<b>Net profit / ( Loss ) after taxes, minority interest and share of profit / (loss) of associates ( 13+14 ) *</b>	<b>85.34</b>	<b>165.68</b>	<b>109.79</b>	<b>202.65</b>	<b>323.01</b>	<b>620.68</b>
15	Paid up equity share capital ( Face value of Rs. 2/- per Equity Share )	1,979.16	1979.16	1,631.84	1979.16	1,631.84	1979.16
16	Other Equity i.e Reserve (excluding Revaluation Reserve)	-	-	-	-	-	-
17	<b>Earning Per Share (EPS) (Face Value Rs.2 each)</b>						
	Basic EPS(Rs.)	0.09	0.17	0.13	0.20	0.40	0.70
	Diluted EPS(Rs.)	0.09	0.17	0.13	0.20	0.40	0.15



<b>CYBERMATE INFOTEK LIMITED</b>							
<b>19 &amp; 20, MOTI VALLEY, TRIMULGHERRY , SECUNDERABAD - 500015</b>							
<b>CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALFYEAR ENDED 30.09.2019. (Rs. Lakhs)</b>							
S. No	Particulars	Quarter Ended			HalfYear ended		YearEnded
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31-03-2019
		UnAudited		Audited	UnAudited		Audited
1	<b>INCOME FROM OPERATIONS</b>						
	a) Net Sales / Income from Operations ( Net of Excise Duty )	1,764.29	1,617.45	1,193.81	3,381.74	2,379.75	6,044.48
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2	<b>Expenses</b>						
	a) Cost of service/subcontract costs	1,521.48	1,288.00	965.90	2,809.48	1,945.99	4,895.48
	b) Changes in inventories of finished goods , work-in-progress and stock-in-trade.	-	-	-	-	-	-
	c) Employee benefits expenses.	13.70	12.60	12.60	26.30	25.20	50.40
	d) Depreciation and amortisation expense.	1.63	1.25	3.38	2.88	6.76	14.93
	e) Finance cost	17.31	17.31	-	34.62	74.79	125.54
	f) Other expense	105.58	138.57	104.26	244.16	222.45	586.49
	<b>Total Expenses</b>	<b>1,659.71</b>	<b>1,457.73</b>	<b>1,086.14</b>	<b>3,117.44</b>	<b>2,275.19</b>	<b>5,672.84</b>
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5	Net Profit (+) / Loss (-) from ordinary activities before tax (4-5)	-	-	-	-	-	-
6	Profit from ordinary activities after finance costs but before exceptional Items (5-6 )	113.44	165.53	107.67	278.98	341.92	740.35
7	Exceptional Items.						
8	Profit (+) / Loss ( - ) from Ordinary Activities before tax ( 7+8 )	113.44	165.53	107.67	278.98	341.92	740.35
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	i) Current Tax	32.72	-	-	81.10	-	124.07
	ii) Deferred Tax	(4.62)	(0.15)	(2.12)	(4.77)	18.91	(4.40)
10	<b>Net Profit (+) / Loss (-) from ordinary activities after tax (9-10 )</b>	<b>85.34</b>	<b>165.68</b>	<b>109.79</b>	<b>202.65</b>	<b>323.01</b>	<b>620.68</b>
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13	Share of profit / (loss) of associates *	-	-	-	-	-	-
14	<b>Net profit / ( Loss ) after taxes, minority interest and share of profit / (loss) of associates ( 13+14 ) *</b>	<b>85.34</b>	<b>165.68</b>	<b>109.79</b>	<b>202.65</b>	<b>323.01</b>	<b>620.68</b>
15	Paid up equity share capital ( Face value of Rs. 2/- per Equity Share )	1,979.16	1,979.16	1,631.84	1,979.16	1,631.84	1,979.16
16	Other Equity i.e Reserve (excluding Revaluation Reserve)	-	-	-	-	-	-
17	<b>Earning Per Share (EPS) (Face Value Rs.2 each)</b>						
	Basic EPS(Rs.)	0.09	0.17	0.13	0.20	0.40	0.70
	Diluted EPS(Rs.)	0.09	0.17	0.13	0.20	0.40	0.15



<b>CYBERMATE INFOTEK LIMITED</b>				
<b>19 &amp; 20, MOTI VALLEY, TRIMULGHERRY, SECUNDERABAD - 500015</b>				
<b>STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2019 (Rs.in Lakhs)</b>				
Particulars	Standalone		Consolidated	
	As At 30-09-2019	As At 31-03-2019	As At 30-09-2019	As At 31-03-2019
	Unaudited	Audited	Unaudited	in Rs.Audited
<b>I. ASSETS:</b>				
<b>1. Non Current Assets:</b>				
a) Property, Plant and Equipment	33.60	36.18	33.60	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	6,827.18	6,827.18	6,825.00	6,825.00
ii) Loans	-	-	-	-
iii) Other Non Current Financial Assets	-	-	-	-
e) Deferred Tax Asset	25.78	21.00	25.78	21.00
f) Other Non Current Assets	69.78	-	69.78	-
<b>Total Non-Current Assets</b>	<b>6,957.74</b>	<b>6,885.71</b>	<b>6,955.56</b>	<b>6,883.53</b>
<b>2. Current Assets:</b>				
a) Inventories	-	-	-	-
b) Financial Assets	-	-	-	-
i) Investments	0.33	0.33	0.33	0.33
ii) Trade Receivables	4,692.09	4,330.78	4,692.09	4,330.78
iii) Cash and Cash Equivalents	4.00	83.10	4.00	83.10
iv) Other Balances with Bank	-	-	-	-
v) Loans	-	-	-	-
vi) Other Financial Assets	11.43	12.08	11.43	12.08
c) Other Current Assets	232.60	288.52	232.60	288.52
<b>Total Current Assets</b>	<b>4,940.44</b>	<b>4,714.81</b>	<b>4,940.44</b>	<b>4,714.81</b>
<b>TOTAL ASSETS</b>	<b>11,898.18</b>	<b>11,600.53</b>	<b>11,898.18</b>	<b>11,600.53</b>
<b>II. EQUITY AND LIABILITIES:</b>				
<b>Equity</b>				
a) Equity Share Capital	1,979.16	1,979.16	1,979.16	1,979.16
b) Other Equity	7,926.83	7,654.88	7,926.83	7,654.88
<b>Total Equity</b>	<b>9,905.99</b>	<b>9,634.04</b>	<b>9,905.99</b>	<b>9,634.04</b>
<b>Liabilities</b>				
<b>1. Non Current Liabilities:</b>				
a) Financial Liabilities	336.94	336.98	336.94	336.98
i) Borrowings	-	-	-	-
ii) Other Financial Liabilities	-	-	-	-
b) Provisions	-	-	-	-
c) Deferred Tax Liabilities (Net)	-	-	-	-
d) Other Non Current Liabilities	-	-	-	-
<b>Total Non-Current Liabilities</b>	<b>336.94</b>	<b>336.98</b>	<b>336.94</b>	<b>336.98</b>
<b>2. Current Liabilities:</b>				
a) Financial Liabilities	-	-	-	-
i) Borrowings	-	-	-	-
ii) Trade Payables	408.14	269.39	408.14	269.39
iii) Other Financial Liabilities	241.24	454.81	241.24	454.81
b) Provisions	206.53	150.77	206.53	150.77
c) Other Current Liabilities	603.09	558.30	603.09	558.30
d) Current Tax Liability (Net)	196.25	196.25	196.25	196.25
<b>Total Current Liabilities</b>	<b>1,655.24</b>	<b>1,629.52</b>	<b>1,655.24</b>	<b>1,629.52</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>11,898.18</b>	<b>11,600.53</b>	<b>11,898.18</b>	<b>11,600.53</b>



<b>Cybermate Infotek Limited</b>				
<b>19 &amp; 20, Moti Valley, Trimulgherry, Secunderabad. 500015</b>				
<b>Standalone and Consolidated Cash Flow Statement for the year ended 30th September 2019</b>				
	<b>Standalone</b>		<b>Consolidated</b>	
	<b>As on 30th Sept 2019</b>	<b>As on 30th sept 2018</b>	<b>As on 30th Sept 2019</b>	<b>As on 30th sept 2018</b>
	<b>Rs in lakhs</b>	<b>Rs in lakhs</b>	<b>Rs in lakhs</b>	<b>Rs in lakhs</b>
<b>A. Cash Flow from Operating Activities:</b>				
	-	-	-	-
Profit before taxation	279	342	279	342
Adjustments for : -	-	-	-	-
Depreciation	3	7	3	7
Interest Expense	35	75	35	75
Amortisation of Product Development Cost	-	-	-	-
Diminution in value of investment	-	-	-	-
Impairment of Intangible Asset	-	-	-	-
Interest Income	-	-	-	-
Dividend Income	-	-	-	-
Bad Debts Written Off	-	-	-	-
Operating Profit before working capital changes	<b>316</b>	<b>424</b>	<b>316</b>	<b>424</b>
(Increase) / Decrease in Trade Receivables	(361)	(167)	(361)	(167)
(Increase) / Decrease in Other Current Assets	(13)	-55	(13)	(55)
Increase / (Decrease) in Trade Payables	139	(184)	139	(184)
Increase / (Decrease) in Other Current Liabilities	(125)	(202)	(125)	(202)
Cash generated from Operations	(44)	(184)	(44)	(184)
Taxes Paid	-	-	-	-
Net Cash Generated from Operating activities (A)	<b>(44)</b>	<b>(184)</b>	<b>(44)</b>	<b>(184)</b>
<b>B. Cash Flow from Investing Activities :</b>				
Purchase of tangible assets/intangible assets (net) including transfer from CWIP	-	-	-	-
Sale of Fixed Assets	-	95	-	95
Decrease in Capital Work In Progress	-	-	-	-
Interest Income	-	-	-	-
Dividend Income	-	-	-	-
(Increase) in Current Investments	-	-	-	-
(Decrease) in Non Current Investments	-	-	-	-
(Decrease) in Other Non Current liabilities	-	-	-	-
Net Cash Flow from Investing Activities (B)	-	<b>95</b>	-	<b>95</b>
<b>C. Cash Flow from Financing Activities :</b>				
Issue of Share Capital	-	21	-	21
Capital	-	-	-	-
Increase in Short Term Borrowings	-	-	-	-
Interest Paid	(35)	(75)	(35)	(75)
Increase in Long Term liabilities	-	-	-	-
Net Cash from Financing Activities ( C )	<b>(35)</b>	<b>(54)</b>	<b>(35)</b>	<b>(54)</b>
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(79)	(143)	(79)	(143)
Cash & Cash Equivalents at the beginning of the year	83	147	83	147
Cash & Cash Equivalents at the end of the year	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>



Notes

1. The company had not made provision for tax on a quarterly basis so far. Effective this quarter the company has made provision for tax.
2. The Unaudited Half Yearly Financial Results of the company for the period ended 30<sup>th</sup> September 2019, 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.
3. The subsidiaries
  - a) Cybermate Infotek Limited Inc and
  - b) Cybermate International Unipessol LDAhave not commenced commercial operations yet and hence no Profit & Loss is prepared for the period ended 30<sup>th</sup> September 2019.
4. The audit committee has reviewed the above results and Board of Directors has approved the above results and its release at their respective meetings held on 5<sup>th</sup> November 2019. The Statutory Auditors have carried out a Limited Review of the aforesaid results.
5. As per Indian Accounting Standard 108, "operating Segments" 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.
6. The figures of the corresponding previous period have been regrouped/ reclassified wherever necessary to make them comparable.

FOR CYBERMATE INFOTEK LIMITED

*P. Chandra Sekhar*

P. CHANDRA SEKHAR  
DIRECTOR & CFO  
DIN: 01647212





**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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E-mail : pmurali.co@gmail.com  
info@pmurali.com  
Website : www.pmurali.com

**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, 2019 and year to date from April 1, 2019 to September 30, 2019 (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 net cash flows for the corresponding period from 1<sup>st</sup> April 2018 to September 30, 2018, as reported in these unaudited standalone financial 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 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 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 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.







# P. MURALI & CO.,

CHARTERED ACCOUNTANTS  
6-3-655/2/3, SOMAJIGUDA,  
HYDERABAD - 500 082. INDIA

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Website : www.pmurali.com

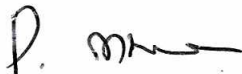
However we draw attention to the below mentioned points:

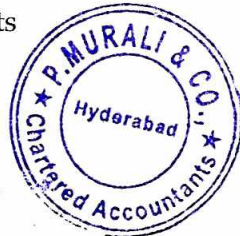
- a) M/s Wincere Inc (the Company) & Himashu P Kansara has filed petition U/S 7 of IBC 2016, against the Company at the Honorable NCLT Hyderabad bench.  
The Honorable NCLT passed the order by admitting the petition and appointed Resolution Professional. However the same has been granted Stay by the Honourable Supreme Court.
- b) The above conditions indicate the existence of material uncertainties which may cast significant doubt on the Company's abilities to continue as a going concern. In the event that the going concern assumption of the company is inappropriate, adjustments will have to be made as if not a going concern. However adjustments have not been made with such adjustments for the period ended 30-09-2019.
- c) The company has not paid the statutory amount of Rs.8,24,702/- as on 30.09.2019 the details of which are as follows.

Particulars	Amount (Rs)
PF	Rs.4,49,560/-
Professional Tax	Rs.9150/-
ESI	Rs.6,681/-
TDS	Rs.3,59,311/-
<b>Total</b>	<b>Rs.8,24,702/-</b>

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 thereunder 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.

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

  
P.Murali Mohana Rao  
Partner



M.No: 023412

UDIN: 19023412 AAAAPH5742

Hyderabad

5<sup>th</sup> November 2019.



**P. MURALI & CO.,**

CHARTERED ACCOUNTANTS  
6-3-655/2/3, SOMAJIGUDA,  
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**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated 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 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, 2019 and year to date from April 1, 2019 to September 30, 2019 (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 1<sup>st</sup> April 2018 to September 30, 2018, as reported in these unaudited consolidated financial 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 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 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





## P. MURALI & CO.,

CHARTERED ACCOUNTANTS  
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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.

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) & 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.
- 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 adjustments have not been made with such adjustments for the period ended 30-09-2019.
- c) The parent company has not paid the statutory dues of an amount of Rs. 8,24,702/- as on 30.09.2019 the details of which are as follows.

Particulars	Amount
PF	Rs.4,49,560/-
Professional Tax	Rs.9150/-
ESI	Rs.6,681/-
TDS	Rs.3,59,311/-
Total	Rs.8,24,702/-





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The statement includes the results of the following entities:

**List of Subsidiaries:**

- a) Cybermate Infotek Limited Inc,
- b) Cybermate International Unipessol LDA.

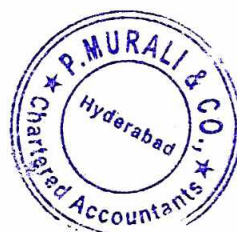
4. The accompanying statement includes interim financial results and other financial information of 2 subsidiaries which reflect total Assets of Rs. Nil As at September 30 , 2019 total Revenues of Rs. Nil total net profit after tax Rs. Nil, total Comprehensive income of Rs. Nil, and net cash outflows of Rs. Nil, for the period from 1<sup>st</sup> April 2019 to September 30 , 2019 which has been submitted by the management and not been audited.

We did not review the interim financial information/ 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 conclusion is not modified in respect of this matter.

5. Based on our review conducted as above, and consideration of the reports from the management referred to in paragraph 5 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





**P. MURALI & CO.,**

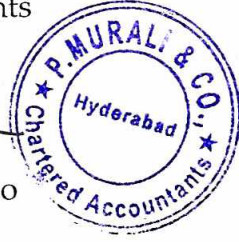
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thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

*P. m*



P.Murali Mohana Rao  
Partner

M.No: 023412

UDIN: *19023412 AAAAFH5742*

Hyderabad  
5<sup>th</sup> November 2019.