

11th February, 2021

Department of Corporate Services (Listing)
 BSE Limited (Bombay Stock Exchange Limited)
 P J Towers, Dalal Street, Fort
 Mumbai - 400 001

Dear Sirs

Sub: Intimation of outcome of the Board Meeting held on 11th February, 2021 pursuant to Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015

As already informed vide our letter dated 4th February, 2021, the Board of Directors of Cerebra Integrated Technologies Limited, Bangalore at its Meeting held on 11th February, 2021 which commenced at 1:15PM and concluded at 9:45 PM, has *inter alia*:

1. Based on the recommendation of the Audit Committee, considered and approved the un-audited Standalone and Consolidated financial results for the 3rd quarter and nine months ended 31st December, 2020; a copy of the un-audited financial results along with Limited Review Report is enclosed herewith.
2. Based on the recommendation of the Nomination and Remuneration Committee Meeting, appointed Ms. Maitri Chatterjee as the Company Secretary and Compliance Officer of the Company with effect from 11th February, 2021. Brief Profile of Ms. Maitri Chatterjee is mentioned below:

Name	Ms. Maitri Chatterjee
Membership No.	A 57375
Educational Qualification	<ul style="list-style-type: none"> • Bachelor of Commerce from Calcutta University. • Company Secretary in the year 2018 from the Institute of Company Secretaries of India.
Email ID	maitri.chatterjee0002@gmail.com

Disclosure for the appointment Ms. Maitri Chatterjee as a Company Secretary and compliance Officer of the Company pursuant to Regulations 6 and 30 of SEBI (LODR) Regulations, 2015 is as follows:

Reasons for change viz. appointment, resignation, removal death or otherwise	Appointment
Date of appointment (as applicable) and	w.e.f. 11 th February, 2021

term of appointment	
Brief profile (in case of appointment)	Ms. Maitri Chatterjee is a qualified Company Secretary and has academic qualification of B. Com from Calcutta University. She has over two years of work experience as Company Secretary in a Listed Company.
Disclosure of relationship between Directors (In case of appointment as Director)	Not applicable

3. Pursuant to Regulation 30 of SEBI (LODR) Regulation, 2015 we would like to inform you that the Board of Directors of the has approved grant of 42,00,000 stock options under Employee Stock Option Plan 2020 (ESOP 2020) to eligible employee(s).

The ESOPs granted are governed as per the ESOP Plan 2020, which was approved by the Shareholders at the Annual General Meeting held on 28th September, 2020.

The details of the same are exhibited in **Annexure 1** to this Outcome.

4. The Company will explore fund raising initiatives to meet the requirements of growth plans.

Please take all the above on record and kindly treat this as compliance with Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Please take the above on your record.

Thanking you

Yours sincerely

For Cerebra Integrated Technologies Limited

For CEREBRA INTEGRATED TECHNOLOGIES LTD.,



Director

Vishwamurthy P

Whole Time Director

DIN: 01247336

Enc: As above

ANNEXURE 1

The following are the brief terms of the options granted:

Sl. No.	Particulars	Details
1	No. of Options granted	42,00,000
2	Whether Scheme is in terms of SEBI (SBEB) Regulations, 2014 (if applicable)	Yes
3	Total No. of Shares covered by these options	42,00,000 Equity Shares of Face Value of ₹ 10/- each
4	Exercise Price	₹ 30/- per share
5	Vesting Cycle	i. 10% after completion of 24 months of employment from the date of issue of grant letter ii. 20% after completion of 36 months of employment from the date of issue of grant letter iii. 30% after completion of 48 months of employment from the date of issue of grant letter iv. 40% after completion of 60 months of employment from the date of issue of grant letter
5	Time within which options may be exercised	5 years from the date of vesting

For CEREBRA INTEGRATED TECHNOLOGIES LTD.,


Director



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**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.

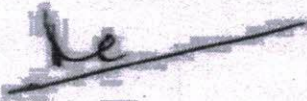
1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results ("The Statement"), of Cerebra Integrated Technologies Limited (CIN L85110KA1993PLC015091) ("the Company") for the quarter ended December 31, 2020 and year to date from April 1, 2020 to December 31, 2020 ("the Statement") 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. 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 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.

5. *Emphasis of Matter*

- a. We draw your attention to Note 5 of the statement, wherein the company has reported Rs.1841.45 lakh as closing stock as on 31st December 2020 for which we have relied on Internal auditor's report.
- b. We draw your attention to Note 6 of the statement, wherein the company is yet to obtain confirmation from customer for EPR sales reported during the quarter, amounting to Rs. 1049.17 Lakhs
- c. We draw your attention to Note 7 Of the statement, wherein the company has accounted purchase returns of Rs.765.92 Lakh During the quarter ended December 2020, which were purchased during previous quarters.

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

For YCRJ & Associates,
Chartered Accountants
Registration No: 006927S



Yashavanth Khanderi
Partner
M No 029066
UDIN: 21029066AAAAGZ8149

Place: Bangalore,
Date: 11.02.2021



CEREBRA INTEGRATED TECHNOLOGIES LIMITED
CIN: L85110KA1993PLC015091

Regd. Office: No.5 5 Off 3rd Cross, 1st Stage, Peenya Industrial Area,
Bangalore-560058 Tel No.: +91 80 22046969 Fax no.: +91 80 22046980
email: investors@cerebracomputers.com, www.cerebracomputers.com,

Statement of Standalone Unaudited Financial Results for the Third Quarter and Nine Months ended 31.12.2020

Rs. In Lakhs

Particulars	Quarter ended Unaudited (Reviewed)			Nine Months Ended Unaudited (Reviewed)		Year Ended (Audited)
	31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
I INCOME :						
(a) Revenue from operations	1,858.70	1,419.37	3,339.29	4,433.23	7,014.52	9,985.93
(b) Other income	1.34	(5.58)	2.17	13.60	188.78	267.68
Total income	1,860.04	1,413.79	3,341.46	4,446.84	7,203.30	10,253.61
II Expenses						
(a) Cost of materials consumed	(72.25)	200.39	2,779.67	2,830.32	4,530.94	6,997.60
(b) Changes (Increase)/Decrease inventories of finished goods, work in progress and stock in trade.	696.50	730.45	(1,034.83)	(262.66)	(1,197.60)	(1,100.02)
(c) Employee benefit expenses	154.25	141.42	262.67	490.63	649.90	916.39
(d) Finance cost	231.49	(41.06)	88.04	284.22	214.83	233.23
(e) Depreciation and amortisation	9.73	9.18	7.11	27.83	20.70	29.19
(f) Other expenses	55.62	288.99	124.99	429.45	335.46	521.58
Total expenses	1,075.34	1,329.37	2,227.65	3,799.79	4,554.23	7,597.97
Profit before exceptional items and tax	784.70	84.42	1,113.81	647.05	2,649.07	2,655.64
Exceptional items	-	-	-	-	-	1,785.07
Profit Before Tax	784.70	84.42	1,113.81	647.05	2,649.07	870.57
Current tax	166.55	0.00	295.48	166.55	681.87	217.94
Deferred tax expense	-	-	-	-	-	-
Total tax expense	166.55	-	295.48	166.55	681.87	217.94
Profit after tax for the year	618.15	84.42	818.34	480.50	1,967.20	652.63
OTHER COMPREHENSIVE INCOME / (LOSS)						
(B) (i) Items that will not be reclassified subsequently to the statement of profit and loss	0.77	-	0.77	2.30	2.30	(1.06)
(ii) Income tax on the items that will not be reclassified subsequently to the statement of profit and loss	0.13	-	0.13	0.58	0.58	-
TOTAL OTHER COMPREHENSIVE INCOME / (LOSS)	0.63	-	0.64	1.72	1.72	(1.06)
TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE YEAR	618.78	84.42	300.11	482.22	1,968.92	651.57
Paid up Share Capital	12,119.66	12,119.66	12,119.66	12,119.66	12,119.66	12,119.66
Earnings per share (of Rs 10 each):						
Basic	0.51	0.07	0.68	0.40	1.62	0.54
Diluted	0.51	0.07	0.68	0.40	1.62	0.54

Notes

- The above financial results for the quarter ended 31st December, 2020 as recommended by the Audit Committee were approved by the Board of Directors at its Meeting held on 11.02.2021.
- These financial results have been prepared in accordance with Indian Accounting Standards ("IND AS) prescribed under Section 133 of the Companies Act 2013 read with the relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 5 July, 2016.
- During the quarter the Company continued its focus on the E-Waste division and are executing EPR business for major electronics Company in India.
- Company has now tied up with big Global MNCs as their authorised E-Waste Recycler. The agreements are in the final stages of signing.
- Closing stock worth Rs 1841.45 Lakhs reported as on 31' Dec'20 in the statement has been verified and certified by the Internal Auditors.
- Revenue from Operations includes Rs 1049.17 Lakhs of EPR sales which is pending for customer approval for releasing the payments.
- Cost of Material consumed during this quarter coming as negative amount due to purchase return made during this quarter. These purchase are related to previous quarters.
- We have put the Covid-19 pandemic behind us and are now moving aggressively looking at growth and profits.
- We are capturing good market share in the E-Waste business.
- The Middle East is going through an economic turmoil and hence Middle East operations have been affected. The Management is confident that these will not affect the company's performance on an annual basis.
- The Company will explore fund raising initiatives to meet the requirements of aggressive growth.
- The Board of Directors has approved grant of 42,00,000 stock options under Employee Stock Option Plan 2020 (ESOP 2020) to eligible employee(s). The ESOPs granted are governed as per the ESOP Plan 2020, which was approved by the Shareholders at the Annual General Meeting held on 28th September 2020.
- Figures have been regrouped or rearranged, wherever necessary.

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


Director
P Vishwamurthy
Whole Time Director
DIN : 01247336

Place : Bangalore
Date : 11.02. 2021

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

Rs. In Lakhs

Particulars	Quarter ended Unaudited (Reviewed)			Nine Months Ended Unaudited (Reviewed)		Year Ended (Audited)
	31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
Segment Revenue						
a. Hardware including trading of refurbished computer accessories	642.69	247.17	1,427.14	2,648.80	2,486.68	5,556.03
b. Ewaste Powdering and Refining Division	1,216.01	1,172.20	1,912.14	1,784.43	4,527.84	4,429.90
c. IT Services	-	-	-	-	-	-
Total	1,858.70	1,419.37	3,339.28	4,433.23	7,014.52	9,985.93
Less Inter segment revenue	-	-	-	-	-	-
Net sales/Income from Operations	1,858.70	1,419.37	3,339.28	4,433.23	7,014.52	9,985.93
Segment Results						
a. Hardware including trading of refurbished computer accessories	621.43	-91.88	-86.53	446.26	-1.64	-1,208.94
b. Ewaste Powdering and Refining Division	394.75	135.25	1,288.39	485.00	2,865.53	2,312.75
c. IT Services	-	-	-	-	-	-
Total	1,016.18	43.37	1,201.86	931.26	2,863.89	1,103.81
Less i. Interest	231.49	-41.05	88.04	284.22	214.83	233.23
Add ii. Other Un-allocable Expenditure Net of Un-allocable income	-	-	-	-	-	-
Profit before Tax (before other comprehensive income)	784.70	84.42	1,113.82	647.05	2,649.06	870.58
Segment Assets						
a. Hardware including trading of refurbished computer accessories	15,562.39	21,497.21	28,473.69	15,562.39	28,473.69	17,893.32
b. Ewaste Powdering and Refining Division	5,650.01	4,982.47	10,964.28	5,650.01	10,964.28	16,783.32
c. IT Services	-	-	-	-	-	-
Segment Liabilities						
a. Hardware including trading of refurbished computer accessories	1,813.98	2,332.56	13,374.95	1,813.98	13,374.95	5,554.08
b. Ewaste Powdering and Refining Division	1,447.99	1,203.39	1,664.09	1,447.99	1,664.09	6,040.96
c. IT Services	-	-	-	-	-	-

Based on management approach as defined in IND AS 108, operating segments, the chief operating decision maker evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly information has been presented along with these business segments. The accounting policies used in preparation of financial statements are consistently applied to record revenue and expenditure in individual segments.

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


Director
P Vishwamurthy
Whole Time Director
DIN : 01247336

Place : Bangalore
Date : 11.02. 2021



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**Independent Auditor's Limited Review Report on
Consolidated 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 Consolidated Unaudited Financial Results of Cerebra Integrated Technologies Limited (CIN L85110KA1993PLC015091) (hereinafter referred to as "the Parent") and its Subsidiaries (the Parent and its Subsidiaries together referred to as "the Group"), for the quarter ended December 31, 2020 and year to date from April 1, 2020 to December 31, 2020 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations, 2015") (as amended).
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 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review 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.
4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the following entities:

Parent:

- Cerebra Integrated Technologies Limited

Subsidiaries:

- Cerebra LPO India Limited
- Cerebra Middle East FZCO

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of Review Reports of Other Auditors referred in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement of Consolidated Unaudited Financial Results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Emphasis of Matters:

- a. We draw your attention to Note 5 of the statement, wherein the company has reported Rs.1841.45 lakh as closing stock as on 31st December 2020 for which we have relied on Internal auditor's report.
- b. We draw your attention to Note 6 of the statement, wherein the company is yet to obtain confirmation from customer for EPR sales reported during the quarter, amounting to Rs. 1049.17 Lakhs
- c. We draw your attention to Note 7 Of the statement, wherein the company has accounted purchase returns of Rs.765.92 Lakh During the quarter ended December 2020, which were purchased during previous quarters.

7. Other Matters:

The Consolidated Unaudited Financial Results include the Group's share of net loss after tax of Rs. 180.86 Lakhs for the Nine months ended 31st December, 2020 and total comprehensive loss of Rs.180.86 Lakhs for the Nine months ended 31st December, 2020 as considered in the Consolidated Unaudited Financial Results, in respect of two subsidiaries, whose financial results have not been reviewed by us. These financial results have been reviewed by other Auditors whose Reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the Joint Venture, is based solely on the Reports of the other Auditors and the procedures performed by us as stated in Paragraph 3 above.

One of the subsidiary is located outside India whose financial information/financial results have been prepared in accordance with accounting principles generally accepted in their country and which have been reviewed by other auditors under generally accepted auditing standards applicable in their country. The Company's management has converted the financial information/financial results of such subsidiary located outside India from accounting principles generally accepted in their country to accounting principles generally



YCRJ & Associates
Chartered Accountants

accepted in India. We have reviewed these conversion adjustments made by the Company's management. Our conclusion in so far as it relates to the financial information/ financial results of such subsidiary located outside India is based on the report of other auditors and the conversion adjustments prepared by the management of the Company and reviewed by us.

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

For YCRJ & Associates,
Chartered Accountants
Registration No: 006927S



Yashavanth Khanderi
Partner
M No 029066
UDIN: 21029066AAAAHA7022

Place: Bangalore,
Date: 11.02.2021



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 Consolidated Unaudited Financial Results for the Third Quarter and Nine Months ended 31.12.2020

Rs. In Lakhs
(Except EPS)

Particulars	Quarter ended Unaudited (Reviewed)			Nine Months Ended Unaudited (Reviewed)		Year Ended (Audited)
	31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
I INCOME :						
(a) Revenue from operations	2,372.80	1,481.33	4,818.97	4,947.34	14,220.48	18,199.91
(b) Other income	1.34	(5.58)	2.20	13.60	188.89	267.79
Total income	2,374.14	1,475.75	4,821.17	4,960.94	14,409.37	18,467.70
II Expenses						
(a) Cost of materials consumed	362.21	1,280.29	4,050.60	3,264.78	10,836.10	14,044.08
(b) Purchases of stock in trade	-	(1,071.41)	-	-	-	-
(c) Changes (Increase)/Decrease inventories of finished goods, work in progress and stock in trade.	696.50	784.10	(1,128.03)	(262.66)	(1,290.80)	(1,119.91)
(d) Employee benefit expenses	154.25	96.90	377.03	490.63	975.68	1,329.82
(e) Finance cost	263.63	(36.02)	98.35	316.35	266.19	309.03
(f) Depreciation and amortisation	13.85	10.54	8.41	31.95	23.91	33.97
(g) Other expenses	279.86	373.59	151.77	653.69	430.62	647.78
Total expenses	1,770.30	1,438.00	3,558.13	4,494.74	11,241.70	15,244.77
Profit before exceptional items and tax	603.84	37.75	1,263.04	466.19	3,167.67	3,222.93
Exceptional items	-	-	-	-	-	1,785.07
Profit Before Tax	603.84	37.75	1,263.04	466.19	3,167.67	1,437.88
Current tax	166.55	0.00	295.48	166.55	681.87	311.64
Prior period expenses	-	-	-	-	-	(138.15)
Deferred tax expense	-	-	-	-	-	44.44
Total tax expense	166.55	-	295.48	166.55	681.87	217.94
Profit after tax for the year	437.29	37.75	967.56	299.64	2,485.80	1,219.94
OTHER COMPREHENSIVE INCOME / (LOSS)						
(B) (i) Items that will not be reclassified subsequently to the statement of profit and loss	0.77	-	0.77	2.30	2.30	(1.49)
(ii) Income tax on the items that will not be reclassified subsequently to the statement of profit and loss	0.13	-	0.13	0.58	0.58	(0.43)
TOTAL OTHER COMPREHENSIVE INCOME / (LOSS)	0.64	-	0.64	1.72	1.72	(1.06)
TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE YEAR	437.92	37.75	968.20	301.36	2,487.52	1,218.88
Profit for the year attributable to :						
Shareholders of the company	(1,179.08)	32.66	947.39	288.69	2,415.16	1,144.24
Non controlling interest	(37.79)	5.10	20.16	12.67	70.63	75.70
Other comprehensive income attributable to						
Shareholders of the company	(1.08)	-	0.63	-	1.72	(1.06)
Non controlling interest	-	-	-	-	-	-
Total comprehensive income attributable to						
Shareholders of the company	(1,012.65)	32.66	948.02	456.21	2,416.88	1,143.18
Non controlling interest	(37.79)	5.10	20.16	12.67	70.63	75.70
Earnings per share (of Rs 10 each):						
Basic	0.36	0.03	0.78	0.25	1.99	0.94
Diluted	0.36	0.03	0.78	0.25	1.99	0.94

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

Director

P. Vishwamurthy
Whole Time Director
DIN : 01247336

Place : Bangalore
Date : 11.02. 2021