

To
The General Manager- Listing
BSE Limited
24th Floor, P J Towers, Dalal Street, Fort
Mumbai-400001

June 30, 2021

Submitted electronically through the BSE listing centre portal

Dear Sir,

Sub: Outcome of Board Meeting held on June 30, 2021 pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 regarding approval of Audited Financial Results, for the Year and Quarter ended March 31, 2021 along with the declaration of unmodified opinion by the statutory auditors thereon

Ref: Scrip Code 532364

This is to inform you, pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, that the Board of Directors of the Company at its meeting held today, considered and approved the Audited Financial Results, for the Year and Quarter ended March 31, 2021 along with the declaration of unmodified opinion by the statutory auditors thereon.

In this connection, we are attaching the following documents:

- 1) Audited Financial Results
- 2) Auditors Report
- 3) Declaration that the statutory auditors have issued an unmodified report

We request you to take on record of the same.

Mr. Sukirti Sogal, the Independent Director was appointed the Chairman of the Board Meeting and presided over the proceedings accordingly.

Thanking you,

Yours faithfully

For Cyberscape Multimedia Limited



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Anand S.K.
Managing Director
DIN 00325468

Part I

(Rs. in Lakhs)

Audited financial results of Cyberscape multimedia limited for the quarter and year ended March 31, 2021 prepared in compliance with the Indian Accounting Standards (Ind AS)					
	Quarter Ended			Year Ended	
Particulars	31-Mar-21	31-Dec-20	31-Mar-20	31-Mar-21	31-Mar-20
(Refer Notes Below)	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Revenue from Operations	-	-	1.49	0.21	9.10
Other Income Net	-	-	-	-	-
Total income	-	-	1.49	0.21	9.10
Expenses					
Cost of Materials consumed	-	-	-	-	-
Purchase of stock-in-trade	-	-	-	-	-
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
Employee benefits expense	-	-	-	-	-
Depreciation and amortisation expense	9.64	9.64	16.06	38.54	64.24
Other expenses	0.76	0.84	2.45	2.82	10.77
Total Expenses	10.39	10.48	18.51	41.36	75.01
Profit/ (Loss) before tax	(10.39)	(10.48)	(17.01)	(41.16)	(65.91)
<u>Tax expense:</u>					
Current Tax	-	-	-	-	-
Earlier year Tax	-	-	-	-	-
Deferred Tax Liability/ (Asset)	(2.60)	(2.62)	(4.25)	(10.29)	(16.48)
Profit/ (Loss) for the Period	(7.79)	(7.86)	(12.76)	(30.87)	(49.43)
Other comprehensive income					
Items that will not be reclassified subsequently to profit & loss account	-	-	-	-	-
Items that will be reclassified subsequently to profit & loss account	-	-	-	-	-
Total other comprehensive income, net of tax	-	-	-	-	-
Total comprehensive income for the Period	(7.79)	(7.86)	(12.76)	(30.87)	(49.43)
Earnings per share					
Equity shares of par value of Rs. 10 each		-	-		
Basic and Diluted (in Rs.)	(0.08)	(0.08)	(0.13)	(0.31)	(0.49)
Weighted average equity shares used in computing earnings per share					
Basic and Diluted	10,102,500	10,102,500	10,102,500	10,102,500	10,102,500

Anand



Standalone Statement of Assets and Liabilities

Rs. in lakhs

Particulars	As at 31-Mar-21	As at 31-Mar-20
	(Audited)	(Audited)
Particulars		
ASSETS		
Non-Current Assets		
Property, plant & equipment		
Intangible assets	57.82	96.36
Financial assets	-	-
Investments	-	-
Loans	-	-
Other Financial Assets	-	-
Deferred Tax (Net)	135.25	124.96
Other non-current assets	4.15	4.15
Total Non- Current Assets	197.21	225.46
Current Assets		
Financial assets		
Investments	-	-
Trade Receivables	15.24	15.64
Cash and cash equivalents	0.01	0.30
Loans	-	-
Other Financial assets	-	-
Other current assets	-	0.05
Total Current Assets	15.25	15.99
Total Assets	212.46	241.45
EQUITY AND LIABILITIES		
-		
Equity Share Capital	1,010.25	1,010.25
Other Equity	(817.18)	(786.31)
Total Equity	193.07	223.94
LIABILITIES		
Non-current liabilities	-	-
Financial Liabilities	-	-
Other Financial Liabilities	-	-
Other Non-Current liabilities	-	-
Deferred tax liabilities (net)	-	-
Total Non-Current Liabilities		
Current Liabilities		
Other Financial Liabilities	8.47	7.10
Other Current Liabilities	10.91	10.41
Total Current Liabilities	19.38	17.51
Total Equity & Liabilities	212.45	241.45

Anand



CYBERSCAPE MULTIMEDIA LIMITED
STATEMENT OF CASHFLOWS

PARTICULARS		Amount in Rs. Lacs			
		Y.E 31.3.2021	Q.E 31.03.2021	Q.E 31.12.2020	Y.E. 31.03.2020
		Audited	Audited	Unaudited	Audited
A	CASH FLOW FROM OPERATING ACTIVITIES:				
	Profit for the period	(30.87)	(7.79)	(7.86)	(49.43)
	Adjustments to reconcile net profit to net cash provided by operating activities				
	Depreciation and amortization	38.54	9.64	9.64	64.24
	Deferred Tax Asset	(10.29)	(2.60)	(2.62)	16.48
	Changes in current assets & liabilities				
	Trade & Other Receivables	0.40	0.40	-	(3.13)
	Loan & Advances and Other Assests	0.05	-	0.05	0.78
	Trade Payables and Other Liabilities	0.50	0.24	0.24	2.41
	Net Cash From Operating Activities	(1.66)	(0.12)	0.55	(1.62)
B.	CASH FLOW FROM INVESTING ACTIVITIES:				
	Disposal of Investments	-	-	-	-
	Net Cash Used In Investing Activities	-	-	-	-
C.	CASH FLOW FROM FINANCING ACTIVITIES:				
	Proceeds from long Term / short term borrowings				
	Unsecured loan from Directors	1.37	-	(0.68)	1.63
	Net Cash from Financing Activities	1.37	-	(0.68)	1.63
	Net Increase/Decrease in Cash & Cash Equivalents	(0.29)	(0.12)	0.13	0.01
	Cash and Cash Equivalents as of 1st April 2019 (Opening Balance)	0.30	0.13	0.00	0.29
	Cash and Cash Equivalents as of 31st March 2019 (Closing Balance)	0.01	0.01	0.13	0.30

Anand



Notes:

1. The above financial results have been reviewed by the audit committee and approved by the Board of Directors in its meeting held on June 30, 2021 and audited by the statutory auditors of the Company. The Statutory Auditors G Rajendra & Co have given an unqualified opinion.
2. The Company has adopted Indian Accounting Standards ("Ind AS") from April 1, 2017 (transition date being April 1, 2016) and accordingly, these financial results have been prepared in accordance with Companies (Indian Accounting Standard) Rules, 2015 as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder.
3. The Company recognises only one reportable business segment, viz. Software development.
4. No Investor complaints were received during the quarter and were disposed of. No complaints were outstanding at the end of the quarter.
5. The financial results of the Company are prepared in accordance with Indian Accounting Standards (Ind AS) subsequent to adoption with the transition date of April 1, 2016 pursuant to Ministry of Company Affairs notification under Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Rules, 2016. Accordingly, these financial results have been prepared in accordance with the recognition and measurement principles in Ind AS prescribed under section 133 of the Companies Act, 2013 and SEBI Circular No. CIR/ CFO/ FAC/62/2016 dated July 5, 2016.
6. The preparation of these financial results in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of income, expenses and capital employed. The changes required due to application of Ind AS on retained earnings as well as current year/comparatives profits/losses have been assessed and carried out.
7. Previous period's figures have been re-grouped/rearranged/recast wherever required in conformity with current period's presentation.

For **CYBERSCAPE MULTIMEDIA LIMITED**



Anand Shankara Kankanhalli
Director
DIN: 00325468

Place: Bangalore
Date: 30 June, 2021



INDEPENDENT AUDITOR'S REPORT

To,
THE BOARD OF DIRECTORS
CYBERSCAPE MULTIMEDIA LIMITED

1. We have audited the accompanying Statement of Standalone Financial Results of CYBERSCAPE MULTIMEDIA LIMITED ("the Company") for the quarter and year ended March 31, 2021 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. This Statement is the responsibility of the Company's Management and is approved by the Board of Directors. The Statement, as it relates to the quarter ended March 31, 2021, has been compiled from the related interim consolidated financial statements prepared in accordance with Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) and as it relates to the year ended March 31, 2021, has been compiled from the related annual consolidated financial statements prepared in accordance with Indian Accounting Standards, 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 an opinion on the Statement based on our audits of such interim consolidated financial statements and annual consolidated financial statements.
3. We conducted our audits in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Company's preparation and fair presentation of the Statement 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 financial controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our audit opinion.

- a. In our opinion and to the best of our information and according to the explanations given to us, the statement is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by

Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016; and gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated profit and total comprehensive income for the period and other financial information of the Company for the quarter and year ended March 31, 2021.

for G Rajendra & Co
Chartered Accountants
FRN014388S



Rajendra G
Proprietor
Membership No: 231835

Date : 30-Jun-2021
Place : Bangalore

UDIN: 21231835AAAADF7919

To
The General Manager- Listing
BSE Limited
24th Floor, P J Towers, Dalal Street, Fort
Mumbai-400001

June 30, 2021

Submitted electronically through the BSE listing centre portal

Dear Sir,

Ref: Scrip Code 532364

DECLARATION IN RESPECT OF UNMODIFIED OPINION ON ANNUAL AUDITED FINANCIAL RESULTS FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2021

In terms of Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and Circular CIR/CFD/CMD/56/2016 dated 27th May, 2016 issued by the Securities Exchange Board of India, we hereby confirm and declare that M/s. G Rajendra & Co Statutory Auditors of the Company have issued an unmodified audit report on the Annual Audited Financial Results of the Company, for year ended 31st March, 2021.

for Cyberscape Multimedia Limited



Anand Kankanhalli
Managing Director
DIN: 00325468

