

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

November 14, 2020

Submitted electronically through the BSE listing centre portal

Dear Sir,

Sub: Outcome of Board Meeting held on November 14, 2020 pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 regarding approval of Unaudited Financial Results, Standalone for the Half year ended September 30, 2020 along with the Limited Review Report of 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 Unaudited Financial Results, for the Half Year ended September 30, 2020 along with the Limited Review Report ("LRR") of the statutory auditors thereon.

In this connection, we are attaching the following documents:

- 1) Unaudited Financial Results on Standalone basis
- 2) Limited Review Report from the auditors for Standalone financial results

We request you to take on record of the same.

Thanking you,

Yours faithfully
For Cyberscape Multimedia Limited



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Anand S.K.
Managing Director
DIN 00325468

Part I

(Rs. In lakhs)

Unaudited Financial results of Cyberscape multimedia limited for the quarter and half-year ended Sept 30, 2020 prepared in compliance with the Indian Accounting Standards (Ind AS)					
	Quarter Ended			Half-year ended	
Particulars	30-Sep-20	30-Jun-20	30-Sep-19	30-Sep-20	30-Sep-19
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
Revenue from Operations	-	0.21	0.20	0.21	5.69
Other Income. Net	-	-	-	-	-
Total income	-	0.21	0.20	0.21	5.69
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	19.27	32.12
Other expenses	0.56	0.67	1.94	1.22	6.77
Total Expenses	10.19	10.31	18.00	20.50	38.89
Profit/ (Loss) before tax	(10.19)	(10.10)	(17.81)	(20.29)	(33.21)
<u>Tax expense:</u>					
Current Tax	-	-	-	-	-
Earlier year Tax	-	-	-	-	-
Deferred Tax Liability/ (Asset)	(2.55)	(2.52)	(4.45)	(5.07)	(8.30)
Profit/ (Loss) for the Period	(7.64)	(7.57)	(13.36)	(15.22)	(24.90)
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	(7.64)	(7.57)	(13.36)	(15.22)	(24.90)
Earning per share					
Equity shares of par value of Rs. 10 each					
Basic and Diluted (in Rs.)	(0.08)	(0.07)	(0.13)	(0.15)	(0.25)
Weighted average equity shares used in computing earnings per share					
Basic and Diluted	1,01,02,500	1,01,02,500	1,01,02,500	1,01,02,500	1,01,02,500

Statement of Assets and Liabilities

Particulars	As at 30-Sep-20	As at 31-Mar-20
	(Unaudited)	(Audited)
Particulars		
ASSETS		
Non-Current Assets		
Property, plant & equipment	-	
Intangible assets	77.09	96.36
Financial assets	-	-
Investments	-	-
Loans	-	-
Other Financial Assets	-	-
Deffered Tax (Net)	130.03	124.96
Other non-current assets	4.15	4.15
Total Non- Current Assets	211.26	225.46
Current Assets		
Financial assets		
Investments	-	-
Trade Receivables	15.64	15.64
Cash and cash equivalents	0.00	0.30
Loans	-	-
Other Financial assets	-	-
Other current assets	0.05	0.05
Total Current Assets	15.69	15.99
Total Assets	226.95	241.45
EQUITY AND LIABILITIES		
Equity Share Capital	1,010.25	1,010.25
Other Equity	(801.53)	(786.31)
Total Equity	208.72	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	7.79	7.10
Other Current Liabilities	10.44	10.41
Total Current Liabilities	18.23	17.51
Total Equity & Liabilities	226.95	241.45

Notes:

1. The financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 14th November, 2020. The Statutory Auditors have carried out limited review of the above result for the Quarter and half-year ended Sept 30, 2020.
2. 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 products.
4. No Investor complaints was received during the quarter.
5. 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.
6. 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: 14th November, 2020

CYBERSCAPE MULTIMEDIA LIMITED
STATEMENT OF CASHFLOWS

PARTICULARS		Amount in Rs. Lacs			
		Q.E	H.E	Q.E	Y.E
		30.09.2020 Unaudited	30.09.2020 Unaudited	30.6.2020 Audited	31.3.2020 Audited
A	CASH FLOW FROM OPERATING ACTIVITIES :				
	Profit for the period	(7.64)	(15.22)	(7.57)	(49.43)
	Adjustments to reconcile net profit to net cash provided by operating activities				
	Depreciation and amortization	9.64	19.27	9.64	64.24
	Deferred Tax Asset	2.55	5.07	2.52	16.48
	Changes in current assets & liabilities				
	Trade & Other Receivables	-	-	-	(3.13)
	Loan & Advances and Other Assests	0.03	0.03	-	0.78
	Trade Payables and Other Liabilities	-	-	-	2.41
	Net Cash From Operating Activities	(0.53)	(0.99)	(0.46)	(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	0.45	0.69	0.25	1.63
	Net Cash From Financing Activities	0.45	0.69	0.25	1.63
	Net Increase/Decrease in Cash & Cash Equivalents	(0.08)	(0.30)	(0.22)	0.01
	Cash and Cash Equivalents as at 30th June 2020 (Opening Balance)	0.08	0.30	0.30	0.29
	Cash and Cash Equivalents as at 30th Sep 2020 (Closing Balance)	0.00	0.00	0.08	0.30

For CYBERSCAPE MULTIMEDIA LIMITED

 

Anand Shankara Kankanhalli
 Director
 DIN: 00325468



To

The Board of Directors

Cyberscape Multimedia Limited

We have reviewed the unaudited standalone quarterly financial results of **Cyberscape Multimedia Limited**, for the quarter ended September 30, 2020, prepared as per applicable Indian Accounting Standard (Ind-AS) submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (listing obligations and disclosure requirements) regulations, 2015 read with SEBI circular no. CIR/CFD/FAC/62/2016 dated 5th July 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We have 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards (Ind-AS) prescribed 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular no. CIR/CFD/FAC/62/2016 dated 5th July 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

for G Rajendra & Co
Chartered Accountants
FRN014388S



Rajendra G
Proprietor
Membership No: 231835
UDIN : 20231835AAAABJ8098

Date: 14-Nov-2020
Place: Bangalore