

REGD OFFICE: `CyberTech House' Plot No. B-63/64/65, Road # 21/34, J.B Sawant Marg, MIDC, Wagle Estate, Thane 400604

• Tel: +91-22-2583 4643 / 44 / 45 • Fax: +91-22-2583 2574

• CIN L72100MH1995PLC084788 • Email: cssl.investors@cybertech.com • Website: www.cybertech.com

Date: November 12, 2019

To

BSE Limited

Listing Department Phiroze Jeejeebhoy Towers Dalal Street, Mumbai-400 001

Scrip Code: 532173

To

National Stock Exchange of India Ltd.

Listing Department

Plot No. C1, Exchange Plaza G Block, Bandra Kurla Complex Bandra (East), Mumbai - 400 051

Symbol: CYBERTECH

Dear Sir/Madam,

Sub: Outcome of the Board Meeting

Ref: Regulation 30 of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015

With reference to the captioned subject, please be informed that the Board of Directors of the Company (BM03/2019-20) at their meeting held today i.e., Tuesday, November 12, 2019, at the Registered Office of the Company, inter alia considered and approved the Un-audited Financial Results (Standalone and Consolidated) along with Limited Review Report for the quarter and half year ended September 30, 2019, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 which has been duly reviewed and recommended by the Audit Committee;

The Board Meeting Commenced at 06:30 PM and concluded at 08:05 PM

The financial results will be made available on the Company's website http://www.cybertech.com/investors/keyfinancialresults.aspx

Kindly take the same on record.

Thanking you,

Yours faithfully,

For CYBERTECH SYSTEMS AND SOFTM

Sarita Leelaramani

Company Secretary and Complian

Membership No.: A35587

Place: Thane

Encl.: Un-audited Financial Results (Standalone and Consolidated) along with Limited Review

Report for the quarter and half year ended September 30, 2019.

Chartered Accountants

701, Stanford, Junction of S. V. Road, & Barfiwala Marg, Andheri (W) Mumbai 400 058, INDIA +91 (22) 62505600 bagariaco.com

LIMITED REVIEW REPORT

To Board of Directors

- 1. We have reviewed the accompanying statement of consolidated unaudited financial results of Cybertech Systems and Software Limited ("the Parent") and its subsidiaries (collectively referred to as "the Group") for the quarter and half year ended 30th September, 2019, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) 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, 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. 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.

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.

- 4. The Statement includes the results of following entities:
 - i. Cybertech Systems and software Inc, USA, wholly owned subsidiary
 - II. Spatialitics LLC, USA, wholly owned subsidiary
- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above, and 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 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. We did not review the financial statements of two subsidiaries included in the consolidated financial statements, whose financial statements reflect total assets of Rs. 4,740.85 lakhs as at September 30, 2019 and total revenue of Rs. 2,639.26 lakhs and Rs. 5,042.77 lakhs, net profit and total comprehensive income of Rs. 217.61 lakhs and Rs. 305.44 lakhs for the quarter ended September 30, 2019 and for the period from April 01, 2019 to September 30, 2019, respectively, as considered in the statement. These financial results have been reviewed by the other auditor whose reports have been furnished to us by management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of the said subsidiaries, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

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

For BAGARIA & CO. LLP

Chartered Accountants Firm Registration No:

113447W/W-100019

Vinay Somani

Partner

Membership No. 143503

UDIN: 19143503AAAAOR6513

RIA &

Mumbai 12th November, 2019

CyberTech Systems and Software Limited

Regd. Office: CyberTech House, Plot B-63/64/65, J.B.Sawant Marg, MIDC, Wagle Estate, Thane (W) 400 604

Tel. 91-22-2583 4643/44/45 Fax: 91-22-25832574 E-Mail: cssl.investors@cybertech.com website: www.cybertech.com CIN:L72100MH1995PLC084788

Unaudited Consolidated Financial Results for the Quarter and Half Year ended September 30, 2019

(Rs. In Lakhs)

	Particulars	Quarter Ended			Half Year Ended		Year Ended	
		30-09-2019	30-06-2019	30-09-2018	30-09-2019	30-09-2018	31-03-2	
10		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited		
	venue from Operations	2,832.06	2,612.76	2,396.50	5,444.82	4,573.87	9,676	
	er Income	193.06	134.37	146.71	327.43	286.71	63-	
	al Revenue (1+2)	3,025.12	2,747.13	2,543.21	5,772.25	4,860.58	10,31	
	enses							
a) C	Cost of Hardware / Software package/ for service delivery Outsourced project cost	205.61	197.08	195.44	402.69	386.64	67	
b) E	imployee Benefits expense	1,623.90	1,538.12	1,496.08	3,162.02	2,928.65	5,97	
c) Fi	inance Costs	10.77	24.22	26.48	34.99	50.15	10	
d) D	epreciation and amortization expense	157.70	163.17	159.98	320.87	317.73	65	
	Other expenses	412.84	398.61	416.84	811.45	896.85	1,67	
Tota	al Expenses	2,410.82	2,321.20	2,294.82	4,732.02	4,580.02	9,08	
	fit before Tax (3-4)	614.30	425.93	248.39	1,040.23	280.56	1,22	
	Expense							
_	urrent Tax	134.17	144.95	47.03	279.12	53.80	23	
-	eferred Tax	23.40	(35.36)	(2.34)	(11.96)	(5.61)	(3	
c) Ta	ax adjustments for earlier years	(13.82)	24.30	- 1	10.48	-		
7 Prof	fit for the period (5-6)	470.55	292.04	203.70	762.59	232.37	1,02	
8 Othe	er Comprehensive Income							
1	Items that will not be reclassified to Profit and Loss- Gain/(Loss)							
a	Remeasurement of the net defined benefit liabilities	(4.50)	(4.50)	(0.63)	(9.00)	(1.26)	(16	
t	Income tax relating to items that will not be reclassified to profit and loss	1.01	1.25	0.18	2.26	0.35		
1	tems that will be reclassified to Profit and Loss							
а	Foreign currency translation reserve	33.96	(14.29)	29.11	19.67	50.98	37	
b	Income tax relating to items that will not be reclassified to profit and loss	-		-	•	-		
9 Tota	Il Comprehensive Income for the period (7+8)	501.02	274.50	232.36	775.52	282.44	1,048	
0 Paid	up equity share capital (Face value: Rs.10 per share)	2,751.56	2,751.56	2,751.56	2,751.56	2,751.56	2,75	
1 Othe	er equity				2,. 5 5 6	2,707.00	5,563	
2 Earn	ings per share (of Rs.10 each)						0,000	
Basic	c (Not annualised)	1.71	1.06	0.74	2.77	0.85	3	
Dilute	ed (Not annualised)	1.69	1.05	0.74		0.00		

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES

(Rs .in lakhs)

		As at	As at
	ſ	30-09-2019	31-03-20
A00ET6		(unaudited)	(Audite
ASSETS	rrent Assets		
		0.040.00	0.000
	Property, plant and equipment	2,918.06	3,038.4
	Capital work-in-progress	251.28	269.
4.00	Investment Property	882.38	892.
	Other intangible assets	690.12	487.
	Intangible assets under development	1,152.95	1,238.
\-'\	Financial assets		
(f) (i)	Investments	1,111.49	955.
(ii)	Other financial assets	27.46	41.
(g)	Other non-current assets	11.39	20.
	Subtotal-Non-Current Assets	7,045.13	6,942.
2 Current	Assets		
	Financial assets		
(i)	Investments	963.37	1,272
(ii)	Trade receivables	2,381.28	2,470
(iii)	Cash and cash equivalents	1,632.77	1,704
(iv)	Bank balances other than (iii) above	469.92	66
(v)	Loans	16.31	3
(vi)	Other Financial Assets	976.93	
4570417	Other current assets	S2 2000 S423 S723 S733 S733	575
(b)	Subtotal-Current Assets	183.58	183.
	TOTAL ASSETS	6,624.16	6,276.
	TOTAL ASSETS	13,669.29	13,219.
EQUITY	AND LIABILITIES		
1 Equity	7.1.5		
TK	Equity share capital	2,751.56	2,751.
	Other equity	6,016.02	5,563
(2)	Subtotal-Equity	8,767.58	8,314.
	Gubiotar-Equity	0,707.30	0,314
2 Liabilitie	es .		
I Non cur	rent liabilities		
	Financial liabilities	1	
(a)	0	77 C-77 M C-77 C-77 C-77 C-77 C-77 C-77	244.
(a)	Security deposits	222.24	244.
5.No. 2	Security deposits Deferred tax liabilities (net)	222.24 157.93	
(b)	Deferred tax liabilities (net) Sub total-Non-Current liabilities		172
(b)	Deferred tax liabilities (net) Sub total-Non-Current liabilities liabilities	157.93	172
(b)	Deferred tax liabilities (net) Sub total-Non-Current liabilities liabilities Financial liabilities	157.93 380.17	172
(b) Il Current (a)	Deferred tax liabilities (net) Sub total-Non-Current liabilities liabilities Financial liabilities (i) Borrowings	157.93	172. 416.
(b) Il Current (a)	Deferred tax liabilities (net) Sub total-Non-Current liabilities liabilities Financial liabilities (i) Borrowings (ii) Trade payables	157.93 380.17	172 416
(b) Il Current (a)	Deferred tax liabilities (net) Sub total-Non-Current liabilities liabilities Financial liabilities (i) Borrowings	157.93 380.17	172. 416. 1,783.
(b) Il Current (a)	Deferred tax liabilities (net) Sub total-Non-Current liabilities liabilities Financial liabilities (i) Borrowings (ii) Trade payables	157.93 380.17 1,162.59	172. 416. 1,783.
(b) Il Current (a)	Deferred tax liabilities (net) Sub total-Non-Current liabilities liabilities Financial liabilities (i) Borrowings (ii) Trade payables -Due to Micro,Small and Medium Enterprise	157.93 380.17 1,162.59 11.93	1,783. 2. 1,081.
(b) II Current (a)	Deferred tax liabilities (net) Sub total-Non-Current liabilities liabilities Financial liabilities (i) Borrowings (ii) Trade payables -Due to Micro,Small and Medium Enterprise -Due to Others	157.93 380.17 1,162.59 11.93 1,256.28	1,783. 2. 1,081.
(b) Il Current (a)	Deferred tax liabilities (net) Sub total-Non-Current liabilities liabilities Financial liabilities (i) Borrowings (ii) Trade payables -Due to Micro,Small and Medium Enterprise -Due to Others (iii) Other financial liabilities	157.93 380.17 1,162.59 11.93 1,256.28 306.54	1,783. 2, 1,081. 31.
(b) Il Current (a) (b) (b) (d)	Deferred tax liabilities (net) Sub total-Non-Current liabilities liabilities Financial liabilities (i) Borrowings (ii) Trade payables -Due to Micro,Small and Medium Enterprise -Due to Others (iii) Other financial liabilities Other current liabilities	157.93 380.17 1,162.59 11.93 1,256.28 306.54 397.44	1,783. 2,1,081. 31. 364. 224.
(b) Il Current (a) (b) (b) (d)	Deferred tax liabilities (net) Sub total-Non-Current liabilities Financial liabilities (i) Borrowings (ii) Trade payables -Due to Micro,Small and Medium Enterprise -Due to Others (iii) Other financial liabilities Other current liabilities Provisions	157.93 380.17 1,162.59 11.93 1,256.28 306.54 397.44 262.19	172. 416. 1,783. 2. 1,081. 31. 364. 224. 999.
(b) Il Current (a) (b) (b) (d)	Deferred tax liabilities (net) Sub total-Non-Current liabilities Financial liabilities (i) Borrowings (ii) Trade payables -Due to Micro,Small and Medium Enterprise -Due to Others (iii) Other financial liabilities Other current liabilities Provisions Income tax liabilities (net)	157.93 380.17 1,162.59 11.93 1,256.28 306.54 397.44 262.19 1,124.57	1,783. 2, 1,081. 31. 364. 224. 999.
(b) Il Current (a) (b) (b) (d)	Deferred tax liabilities (net) Sub total-Non-Current liabilities Financial liabilities (i) Borrowings (ii) Trade payables -Due to Micro,Small and Medium Enterprise -Due to Others (iii) Other financial liabilities Other current liabilities Provisions Income tax liabilities (net) Subtotal-Current Liabilities	157.93 380.17 1,162.59 11.93 1,256.28 306.54 397.44 262.19 1,124.57 4,521.54	1,783. 1,783. 2, 1,081. 31. 364. 224. 999. 4,488. 4,904.

NSOLIDATED STATEMENT OF CASHFLOWS		(Rs in la	
	Half year ended	37/	
	30-09-2019		
	(unaudited)	30-09- (unaud	
A. Cash flow from operating activities			
Profit before tax	1,040.23	28	
Adjustments to reconcile net profit to net cash provided by operating activities :			
Depreciation and amortisation expense	320.87	31	
Loss on assets disposed / discarded (Net)	1.26		
Interest income	(6.49)	(;	
Finance cost	34.99	50	
Provision for doubtful receivables, advances and expected credit losses	3.07	35	
Sundry credit balances written back (net)	(0.35)		
Employee share based payments	8.83	15	
Loss on sale of investments in mutual funds	16.64		
Gain on fair valuation of investments in mutual funds	(4.11)	(33	
	374.71	383	
Operating profit before working capital changes	1,414.94	664	
Adjustments for:			
Decrease in trade receivables	86.16	32	
Increase in loans, other financial assets and other assets	(720.50)	(954	
Increase in Trade payables, other financial liabilities and other liabilities	444.00	932	
	(190.34)	10	
Cash generated from operations	1,224.60	674	
Direct taxes paid (net)	(221.06)	101	
Direct taxes paid (net)	(221.00)	(65	
Net cash flow generated from operating activities (A)	1,003.54	609	
B. Cash flow from investing activities			
Purchase of property, plant & equipment (Including capital work-in-progress)	(174.22)	(218	
Purchase of Intangible assets (including cost incurred on intangible assets under	(117.30)	(330	
development) Sale of property, plant & equipment	0.38	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Purchase of investments	(1,154.45)		
Sale of investments	1,294.90		
Interest received	6.49	3	
Net cash flow used in investing activities (B)	(144.20)	(545	
C. Cash flow from financing activities			
Proceeds/(Repayments) from short-term borrowings (net)-Refer Note 1	(621.12)	600	
Proceeds for equity issue under ESOP (including securities premium)	(021.12)	662	
Interest paid	(34.99)	17	
Dividend Paid	(275.16)	(50	
	(270.10)		
Net cash flow from/(used) in financing activities (C)	(931.27)	630	
Net Increase in cash & cash equivalents (A + B + C)	(71.93)	694	
Cash & cash equivalents - Opening	1,704.70	918	
N			
Cash & cash equivalents - Closing			

BAGARIA & CO LLP

Chartered Accountants

701, Stanford, Junction of S. V. Road, & Barfiwala Marg, Andheri (W) Mumbai 400 058, INDIA

LIMITED REVIEW REPORT

To Board of Directors

1. We have reviewed the accompanying statement of unaudited financial results of Cybertech Systems and Software Limited ("the Company") for the quarter and half year ended 30th September, 2019, being submitted by the Company pursuant to the Requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015.

This statement, which is the responsibility of the Company's Management and approved by the 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, and other accounting principles generally accepted in India. Our responsibility is to issue a report on this financial Statement based on our review.

- 2. 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 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 loss assurance than an audit We have not performed on nudit and accordingly, we do not express an audit opinion.
- 3. 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 accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For BAGARIA & CO. LLP

Chartered Accountants Firm Registration No:

113447W/W-100019

Vinay Somani

Partner

Membership No. 143503

UDIN: 19143503AAAAOQ3031

MUMBAI

Mumbai

12th November, 2019

Particulars	0	arter Ended		Half Year	Fuded T	(Rs. In Laki
	30-09-2019	30-06-2019	30-09-2018	30-09-2019	30-09-2018	Year End 31-03-20
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audi
1 Revenue from Operations	1,527.34	1,445.53	1,310.73	2,972.87	2,512.09	5,382.
2 Other Income	191.14	132.74	146.13	323.88	285.72	631
3 Total Revenue (1+2)	1,718.48	1,578.27	1,456.86	3,296.75	2,797.81	6,014
4 Expenses	1,11110	1,010.21	1,400.00	3,230.73	2,797.01	0,014
a) Cost of Hardware / Software package/ for service delivery Outsourced project cost	39.42	33.06	81.63	72.48	178.03	267.
b) Employee Benefits expense	1,002.70	955.09	872.50	1,957.79	1,710.91	3,512
c) Finance Costs	10.77	24.22	26.48	34.99	50.15	109
d) Depreciation and amortization expense	111.27	117.24	113.29	228.51	226.48	472
e) Other expenses	208.63	209.21	216.50	417.84	479.67	903
Total Expenses	1,372.79	1,338.82	1,310.40	2,711.61	2,645.24	5,264
5 Profit before Tax (3-4)	345.69	239.45	146.46	585.14	152.57	749.
6 Tax Expense			140.40	500.14	102.07	143.
a) Current Tax	68.66	70.68	47.03	139.34	53.80	233
b) Deferred Tax	23.40	(35.36)	(2.34)	(11.96)	(5.61)	(35.
7 Profit for the period (5-6)	253.63	204.13	101.77	457.76	104.38	551.
8 Other Comprehensive Income			- 101111	407.70	104.30	331.
Items that will not be reclassified to Profit and Loss-Gain / (Loss)			-	-	-	
a Remeasurement of the net defined benefit liabilities	(4.50)	(4.50)	(0.63)	(9.00)	(1.26)	(16.
b Income tax relating to items that will not be reclassified to profit and loss	1.01	1.25	0.18	2.26	0.35	4.
9 Total Comprehensive Income for the period (7+8)	250.14	200.88	101.32	451.02	103.47	539.
Paid up equity share capital (Face value: Rs.10 per share)	2,751.56	2,751.56	2,751.56	2,751.56	2,751.56	2,751.
1 Other equity						6,163.
2 Earnings per share (of Rs.10 each)						-,.00
Basic (Not annualised)	0.92	0.74	0.37	1.66	0.38	2
Diluted (Not annualised)	0.91	0.74	0.37	1.65	0.38	1.



A ASSETS 1 Non-Current Assets (a) Property, plant and equipment (b) Capital work-in-progress (c) Investment Property (d) Other intangible assets (e) Intangible assets under development (f) Financial assets (g) Other intangible assets (g) Other non-current assets (g) Investments (g) Other current assets (g) Investments (g) Other non-current assets (g) Investments (g) Other non-current assets (g) Investments (g) Other non-current assets (g) Investments (g) Other current assets (g) Investments (g) Investments (g) Investments (g) Investments (g) Investments (g) Other current assets (g) Investments (g) Other current assets (g) Investments (g) Investments (g) Other current assets (g) Investments (g) Invest	Rs in Ial
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(b) Capital work-in-progress	
(c) Investment Property	3,023
(d) Other intangible assets	256
(e) Intangible assets under development (f) Financial assets (i) Investments (ii) Other financial assets (iii) Other financial assets (g) Other non-current assets 2,784,20 11.39 Subtotal-Non-Current Assets 7,698,95 2 Current Assets (a) Financial assets (i) Investments (ii) Trade receivables (ii) Investments (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (iv) Loans (iv) Coher Financial Assets (iv) Other current assets Subtotal-Current Assets 5,384,61 TOTAL ASSETS 13,083,56 EQUITY AND LIABILITIES 1 Equity (a) Equity share capital (b) Other equity (a) Equity share capital (b) Other equity (c) Equity (d) Equity Substal Equity (e) Equity Substal Equity (f) Equity (g) Financial liabilities (g) Financial liabilities (g) Financial liabilities (g) Financial liabilities (h) Deferred tax liabilities (ii) Borrowings (iii) Other financial liabilities (iv) Other financial liabilities (iv) Other current liabilities (iv) Equity Current Independent Indepen	892
(f) Financial assets (i) Investments (ii) Other financial assets (g) Other non-current assets (a) Financial assets (a) Financial assets (b) Investments (c) Investments (d) Financial assets (e) Financial assets (f) Investments (g) Trade receivables (g) Trade payables (g) Other financial liabilities (g) Other financial liabilities (g) Other financial liabilities (g) Other financial liabilities (g) Other current liabilities (g) Other current liabilities (g) Other current liabilities (g) Other financial liabilities (g) Other current li	66
(ii) Investments (iii) Other financial assets (g) Other non-current assets (g) Financial assets (g) Financial assets (i) Investments (ii) Cash and cash equivalents (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (y) Loans (vi) Other Financial Assets (vi) Other current assets (iii) Other current assets (iii) Trade receivables (iv) Bank balances other than (iii) above (iv) Other Financial Assets (iv) Bank balances other than (iii) above (iv) Other Financial Assets (iv) Other Financial Assets (iv) Other Financial Assets (iv) Other current assets (iv) Other Financial Assets (iv) Other current assets (656
(ii) Other financial assets (g) Other non-current assets 11.39 Subtotal-Non-Current Assets 7,698.95 2 Current Assets (a) Financial assets (i) Investments (ii) Trade receivables (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Loans (vi) Other Financial Assets (iv) Other Financial Assets (iv) Other Financial Assets (iv) Other current assets EQUITY AND LIABILITIES 1 Equity (a) Equity share capital (b) Other equity (c) Equity share capital (d) Financial liabilities (a) Financial liabilities (b) Deferred tax liabilities (c) Berrowings (iii) Other financial Medium Enterprise -Due to Micro, Small and Medium Enterprise -Due to Others (b) Other current liabilities (c) Provisions 222.14 (d) Other functial liabilities (d) Other financial liabilities (d) Other financial liabilities (e) Provisions	
(g) Other non-current assets Subtotal-Non-Current Assets 7,698.95 2 Current Assets (a) Financial assets (i) Investments (ii) Trade receivables (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Loans (vi) Other Financial Assets (vi) Other current assets EQUITY AND LIABILITIES 1 Equity (a) Equity share capital (b) Other equity 2 Liabilities I Non current liabilities (a) Financial liabilities Other financial liabilities (b) Deferred tax liabilities (a) Financial liabilities (a) Financial liabilities (b) Deferred tax liabilities (c) Borrowings (ii) Other financial liabilities -Due to Micro, Small and Medium Enterprise -Due to Others 123.21 (c) Provisions 226.29	2,627
Subtotal-Non-Current Assets 7,698,95	24
2 Current Assets (a) Financial assets (i) Investments (ii) Trade receivables (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (iv) Loans (iv) Other Financial Assets (iv) Other Financial Assets (iv) Other current assets (iv) Other equity (i	20
(a) Financial assets (i) Investments (ii) Investments (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Loans (vi) Other Financial Assets (vi) Other current assets (b) Other current assets EQUITY AND LIABILITIES 1 Equity (a) Equity share capital (b) Other equity (a) Financial liabilities (a) Financial liabilities (b) Deferred tax liabilities (c) Provisions (d) Other during liabilities (iii) Other identical liabilities (iv) Bank balances other than (iii) above (d) 469.92 (d) 469.93 (d) 16.32 (d) 17.51.56 (e) Provisions (d) 608.92 (d) 3,147.00 (d) 648.54 (d) 649.93 (d) 27.51.56 (e) 608.92 (d) 37.3.93 (d) 469.92 (d) 27.51.56 (e) 608.92 (d) 37.3.93 (d) 27.51.56 (e) 608.92 (d) 37.3.93 (d) 27.51.56 (e) 608.92 (d) 28.94 (e) 9.949.93 (e) 9.943.49 (e) 9.9	7,568
(ii) Investments	
(ii) Trade receivables 3,147.00 (iii) Cash and cash equivalents 648.54 (iv) Bank balances other than (iii) above 469.92 (v) Loans 16.32 (vi) Other Financial Assets 373.93 (b) Other current assets 5,384.61 TOTAL ASSETS 13,083.56 EQUITY AND LIABILITIES 13,083.56 EQUITY AND LIABILITIES 14,2751.56 (b) Other equity 5,2751.56 (c) Other equity 5,2751.56 (d) Other equity 5,2751.56 (e) Deferred tax liabilities 2222.24 (f) Deferred tax liabilities (net) 157.93 Sub total-Non-Current liabilities 380.17 I Current liabilities (i) Borrowings 1,162.59 (ii) Trade payables -Due to Others -Due to Others -Due to Others 675.26 (iii) Other current liabilities 306.53 (b) Other current liabilities 322.1 (c) Provisions 262.19	
(ii) Trade receivables	1,272
(iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Loans (vi) Other Financial Assets (vi) Other Financial Assets (vi) Other current assets (b) Other current assets (c) Other current assets (d) Other current assets (e) Other current assets (for a cash and cash equivalents (iii) Other current assets (for a cash and cash equivalents (iv) Bank balances other than (iii) above (for a cash assets (for a cash	3,171
(iV) Bank balances other than (iii) above (v) Loans (vi) Other Financial Assets (vii) Other Financial Assets (b) Other current assets Subtotal-Current Assets 5,384.61 TOTAL ASSETS 13,083.56 EQUITY AND LIABILITIES 1 Equity (a) Equity share capital (b) Other equity (a) Equity share capital (b) Other equity (a) Financial liabilities (a) Financial liabilities (b) Deferred tax liabilities (c) Financial liabilities (i) Borrowings (ii) Trade payables -Due to Micro,Small and Medium Enterprise -Due to Others (iii) Other current liabilities (i) Other financial liabilities (i) Other financial liabilities (ii) Other financial liabilities (iii) Other financial liabilities (i) Borrowings (ii) Trade payables -Due to Micro,Small and Medium Enterprise -Due to Others (iii) Other financial liabilities (iii) Other current liabilities	313
(vi) Other Financial Assets 373.93 (b) Other current assets 119.98 Subtotal-Current Assets 5,384.61	66
Subtotal-Current Assets 119.98	3
Subtotal-Current Assets 5,384.61	524
EQUITY AND LIABILITIES 1 Equity (a) Equity share capital (b) Other equity 2,751.56 (c) Other equity Subtotal-Equity 2,751.56 (d) Other equity Subtotal-Equity 9,043.49 2 Liabilities I Non current liabilities (a) Financial liabilities Other financial liabilities Other financial liabilities (b) Deferred tax liabilities (net) Sub total-Non-Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables -Due to Micro, Small and Medium Enterprise -Due to Others (iii) Other financial liabilities (b) Other current liabilities (c) Provisions	119
EQUITY AND LIABILITIES 1 Equity (a) Equity share capital (b) Other equity 2,751.56 (c) Other equity Subtotal-Equity 9,043.49 2 Liabilities I Non current liabilities (a) Financial liabilities Other financial liabilities Other financial liabilities (b) Deferred tax liabilities (net) Sub total-Non-Current liabilities (a) Financial liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables -Due to Micro, Small and Medium Enterprise -Due to Others (iii) Other financial liabilities (ii) Other financial liabilities (iii) Other current liabilities	5,470
Equity	13,039
Equity	
(b) Other equity 6,291.93 Subtotal-Equity 9,043.49	
Color	2,751
Subtotal-Equity 9,043.49 2 Liabilities I Non current liabilities (a) Financial liabilities Other financial liabilities (net) Sub total-Non-Current liabilities (a) Financial liabilities (net) Sub total-Non-Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables -Due to Micro,Small and Medium Enterprise -Due to Others (iii) Other financial liabilities (i) Other current liabilities (ii) Other current liabilities (iii) Other current liabilities	6,163
2 Liabilities I Non current liabilities (a) Financial liabilities Other financial liabilities Other financial liabilities (b) Deferred tax liabilities (net) Sub total-Non-Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables -Due to Micro, Small and Medium Enterprise -Due to Others (iii) Other financial liabilities (b) Other current liabilities (c) Provisions 222.24 222.24 238.17 249.15 250.19	8,915
(a) Financial liabilities Other financial liabilities (b) Deferred tax liabilities (net) Sub total-Non-Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables -Due to Micro, Small and Medium Enterprise -Due to Others (iii) Other financial liabilities (b) Other current liabilities (c) Provisions	0,010
Other financial liabilities (b) Deferred tax liabilities (net) Sub total-Non-Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables -Due to Micro, Small and Medium Enterprise -Due to Others (iii) Other financial liabilities (b) Other current liabilities (c) Provisions	
(b) Deferred tax liabilities (net) Sub total-Non-Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables -Due to Micro, Small and Medium Enterprise -Due to Others (iii) Other financial liabilities (b) Other current liabilities (c) Provisions	
(b) Deferred tax liabilities (net) Sub total-Non-Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables -Due to Micro, Small and Medium Enterprise -Due to Others (iii) Other financial liabilities (b) Other current liabilities (c) Provisions	244
Sub total-Non-Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables -Due to Micro, Small and Medium Enterprise -Due to Others (iii) Other financial liabilities (b) Other current liabilities Sub total-Non-Current liabilities 1,162.59 11.93 675.26 675.26 123.21 (c) Provisions	172
Current liabilities	416
(i) Borrowings 1,162.59 (ii) Trade payables -Due to Micro,Small and Medium Enterprise 11.93 -Due to Others 675.26 (iii) Other financial liabilities 306.53 (b) Other current liabilities 123.21 (c) Provisions 262.19	70000000
(ii) Trade payables -Due to Micro,Small and Medium Enterprise -Due to Others (iii) Other financial liabilities (b) Other current liabilities (c) Provisions	
(ii) Trade payables -Due to Micro, Small and Medium Enterprise -Due to Others 675.26 (iii) Other financial liabilities 306.53 (b) Other current liabilities 123.21 (c) Provisions	1,783
-Due to Others 675.26 (iii) Other financial liabilities 306.53 (b) Other current liabilities 123.21 (c) Provisions 262.19	10 5.50
(iii) Other financial liabilities 306.53 (b) Other current liabilities 123.21 (c) Provisions 262.19	2.
(iii) Other financial liabilities 306.53 (b) Other current liabilities 123.21 (c) Provisions 262.19	551.
(b) Other current liabilities 123.21 (c) Provisions 262.19	31.
(c) Provisions 262.19	114.
	224.
(d) Income tax liabilities (net) 1,118.19	999.
Subtotal-Current Liabilities 3,659.90	3,707.
Total Liabilities 4,040.07	4,123.
	13,039.

Der Tecs

		(Rs in I
	Half year ended	Half year e
	30-09-2019	30-09
A Cook flow from an anti-mark in the state of the state o	(unaudited)	(unau
A. Cash flow from operating activities Profit before tax		
Front before tax	585.14	15
Adjustments to reconcile net profit to net cash provided by operating activities :		
Depreciation and amortisation expense	228.51	22
Loss on assets disposed / discarded (Net)	1.26	
Interest income	(2.93)	
Finance cost	34.99	
Provision for doubtful receivables, advances and expected credit losses	3.07	2
Sundry credit balances written back (net)	(0.35)	
Employee share based payments Loss on sale of investments in mutual funds	8.83	1
Gain on fair valuation of investments in mutual funds	16.64	
Can on fair valuation of investments in mutual funds	(4.11) 285.91	28
	200.81	20
Operating profit before working capital changes	871.05	43
Adjustments for:		
Increase/(Decrease) in trade receivables	21.22	(31
Increase in loans, other financial assets and other assets	(260.97)	(19
Increase in Trade payables, other financial liabilities and other liabilities	423.97	14
	184.22	(36
Cook assessed for the cook of		
Cash generated from operations	1,055.27	7
Direct taxes paid (net)	(77.09)	(6
Net cash flow generated from operating activities (A)	978.18	
B. Cash flow from investing activities	-	
Purchase of property, plant & equipment (Including capital work-in-progress)	(95.57)	(12
Purchase of Intangible assets (including cost incurred on intangible assets under development)	(114.82)	(13
Sale of property, plant & equipment	0.38	(13
Purchase of investments	(800.00)	
Sale of investments	1,294.90	
Interest received	2.93	
N. 16		
Net cash flow used in investing activities (B)	287.82	(26
C. Cash flow from financing activities		
Proceeds/(Repayments) from short-term borrowings (net)	(621.12)	66:
Proceeds for equity issue under ESOP (including securities premium)	(922)	1
Interest paid	(34.99)	(5)
Dividend Paid	(275.16)	
Net cash flow from/(used) in financing activities (C)	(931.27)	63
Net Increase in cash & cash equivalents (A + B + C)	334.73	37
Cash & cash equivalents - Opening	0/0.0/	
Cash a cash equivalents - Opening	313.81	423
Cash & cash equivalents - Closing		

Cyberies

Notes: 1

- The above results were reviewed by Audit Committee and approved by the Board of Directors at its meeting held on November 12, 2019
- The accounts of CyberTech Systems and Software Inc. USA and Spatialitics LLC, wholly owned subsidiaries have been consolidated by applying IND AS110 "Consolidated Financial Statements".
- 3 The Group has only single reportable business segment i.e. 'Software Development Services' in terms of requirements of IND AS 108.
- The Company elected to exercise the option permitted under section 115BAA of the Income Tax Act, 1961 as introduced by Taxation Laws Amendment (Ordinance) 2019. The Company accordingly has recognized Provision for Income Tax for the Half Year ended September30, 2019 and re-measured its Deferred Tax Liabilities on the basis of the rate prescribed in the said section.

5 The previous periods figures have been regrouped/rearranged wherever required to conform to current periods classification.

Place: Thane

Date: November 12, 2019

For and on behalf of the Board of Directors

S. Ramasubramanian
Executive Director

DIN: 05350841