



CAT TECHNOLOGIES LTD.

SOFTWARE DEVELOPMENT. IT EDUCATION & TRAINING. IT ENABLED SERVICES & CONSULTING
www.cattechnologies.com e-mail:info@cattechnologies.com

CIN: L72200TG1995PLC035317

14.11.2019

To
The Corporate Relationship Department
BSE Limited
P J Towers, Dalal Street
Fort, **MUMBAI**

Dear Sir,

Sub: Submission of the Un-Audited Financial Results for the Second Quarter & Half Year ended 30th September, 2019 – Reg.

Ref: Script Code: 531682

With reference to above cited subject, Board of Directors in their just concluded Board meeting has considered and adopted Un-Audited Financial Results for the Second Quarter and Half year ended 30th September, 2019. A copy of same is herewith enclosed for your immediate reference and records, in compliance with the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking you.

Yours Truly,
For **CAT TECHNOLOGIES LIMITED**

DHIRAJ KUMAR JAISWAL
Managing Director



Encl: As above

INDEPENDENT LIMITED REVIEW REPORT ON UNAUDITED STANDALONE QUARTERLY RESULTS

To
The Board of Directors
CAT TECHNOLOGIES LIMITED

We have reviewed the accompanying standalone statement of unaudited financial results of CAT TECHNOLOGIES LIMITED ("the company") for the second quarter ended September 30, 2019 ("the Statement"). 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 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 (ICAI). 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 the company's personnel 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 specified under section 143(10) of The Companies Act, 2013 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 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 the applicable accounting standards and other recognized accounting practices and policies 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.

For Ramu & Ravi
Chartered Accountants
ICAI FRN. 006610S



K.N. Ravi

Partner

Membership Number.027613

UDIN: 13027613AAAAD08662



Place: Hyderabad

Date: November 14, 2019

CAT TECHNOLOGIES LIMITED

CIN: L72200TG1995PLC035317

Registered Office: 1st Floor, Champa Mansion, Nampally Station Road, Hyderabad - 500 001

Website: www.cattechnologies.com, Email: info@cattechnologies.com, Ph: 040-66661284

Statement of Standalone Un-Audited Financial Results for the Quarter & Half year ended 30th September 2019

(Rs. In Lakhs)

Particulars	Quarter ended			Half year ended		Financial Year
	30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
	Un-Audited	Audited	Audited	Un-Audited	Audited	Audited
I Revenue from operations	-	-	-	-	-	0.60
II Other income	-	-	-	-	-	7.61
III Total Revenue (I + II)	-	-	-	-	-	8.21
IV Expenses:						
Cost of materials consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade	-	-	-	-	-	-
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-	-	-	-	-	-
Employee Benefit Expenses	-	-	-	-	-	2.11
Finance costs	0.80	1.03	0.89	1.83	1.79	3.63
Depreciation	1.17	1.16	1.26	2.33	4.51	5.04
Other expenses	1.12	2.77	0.85	3.90	2.52	12.37
Total expenses	3.09	4.96	3.01	8.06	8.83	23.15
V Profit before exceptional and extraordinary items and tax (III - IV)	(3.09)	(4.96)	(3.01)	(8.06)	(8.83)	(14.94)
VI Exceptional items	-	-	-	-	-	-
VII Profit before tax (V - VI)	(3.09)	(4.96)	(3.01)	(8.06)	(8.83)	(14.94)
Tax expense:						
VIII (1) Current tax	-	-	-	-	-	-
(2) Deferred tax	-	-	-	-	-	5.07
IX Profit (Loss) for the period from continuing operations (VII-VIII)	(3.09)	(4.96)	(3.01)	(8.06)	(8.83)	(20.01)
X Profit/(loss) from discontinuing operations	-	-	-	-	-	-
XI Tax expense of discontinuing operations	-	-	-	-	-	-
XII Profit/(loss) from Discontinuing operations (after tax) (X-XI)	-	-	-	-	-	-
XIII Profit (Loss) for the period (IX + XII)	(3.09)	(4.96)	(3.01)	(8.06)	(8.83)	(20.01)
XIV Other Comprehensive Income						
- Items that will not be reclassified to profit or loss	-	-	-	-	-	-
- Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
- Items that will be reclassified to profit or loss	-	-	-	-	-	-
- Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV Total comprehensive income for the period (XIII+XIV)	(3.09)	(4.96)	(3.01)	(8.06)	(8.83)	(20.01)
Earnings per equity share:						
XVI (1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-

NOTES:

- The results have been prepared in accordance with the India Accounting Standards ("Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.
- The above results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors in their respective meetings held on November 14th, 2019. These results have been subject to review by the Statutory Auditors.
- Figures of previous year have been regrouped wherever necessary to make them comparable.

Date: November 14, 2019

Place: Hyderabad

For CAT TECHNOLOGIES LIMITED


DHIRAJ KUMAR JAISWAL
 Managing Director



STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2019

(Rs. In Lakhs)

	PARTICULARS	As at 30.09.2019 Unaudited	As at 31.03.2019 Audited
	ASSETS		
1	Non-current assets		
	a. Property, Plant and Equipment	302.79	305.11
	b. Capital Work-In-Progress	-	-
	c. Investment properties	-	-
	d. Good will	174.90	174.90
	e. Intangible assets	20.39	20.39
	f. Intangible assets under development	-	-
	g. Financial assets		
	a. Investments in Subsidiaries	6,800.30	6,800.31
	b. Investments in Associate	-	-
	c. Other Investments	-	-
	ii Other financial assets	21.92	21.92
	h. Deferred tax assets (net)	-	-
	i. Income tax assets (net)	-	-
	j. Other assets	-	-
	Total Non-Current Assets	7,320.30	7,322.63
2	Current assets		
	a. Financial assets		
	i. Investments	-	-
	ii. Trade receivables	346.30	346.13
	iii. Cash and cash equivalents	4.65	10.70
	iv. Bank balance other than (iii) above	-	-
	v. Other financial assets	18.23	18.23
	b. Other assets	3.95	1.54
	Total current assets	373.13	376.60
	Total assets (1+2)	7,693.43	7,699.23
	EQUITY AND LIABILITIES		
3	Equity		
	a. Equity share capital	7,943.65	7,943.65
	b. Other equity	(845.47)	(837.41)
	Total equity	7,098.18	7,106.24
	Liabilities		
4	Non-current liabilities		
	a. Financial liabilities	273.16	255.20
	b. Other liabilities	28.28	28.28
	Total Non-current liabilities	301.44	283.48
5	Current liabilities		
	a. Financial liabilities		
	i. Trade payables		
	a. Total outstanding dues of micro enterprises and small enterprises	-	-
	b. Total outstanding dues of creditors other than micro enterprises and small enterprises	239.32	239.79
	ii Other financial liabilities	4.48	5.00
	b. Provisions	8.20	8.50
	c. Income tax liabilities (net)	-	-
	d. Other liabilities	41.81	56.23
	Total current liabilities	293.81	309.52
	Total Equity and liabilities (3+4+5)	7,693.43	7,699.24



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STATEMENT OF CASH FLOWS AS AT 30TH SEPTEMBER, 2019			
		Amount in Rs.	
Item No	Particulars	As At	
		30.09.2019	31.03.2019
A.	Cash Flow from Operating Activities	(806,109)	(1,493,813)
	Net Profit/(Loss) before Tax after & Extraordinary items		
	Adjustments for:		
	Depreciation and Amortization	232,552	503,839
	Finance Cost	182,793	363,134
	Profit/Loss on Sale of Fixed Assets	-	-
	other Adjustments for which cash effects are investing or finance Cash Flow	-	-
	Operating Profit/(Loss) before Working Capital changes	(390,764)	(626,840)
	Adjustments for Changes in Assets and Liabilities		
	Inventories	-	-
	Trade Receivables	(17,000)	(17,969)
	Loans and other Financial Assets and Other Assets	(240,157)	7,125,131
	Trade Payables	(47,539)	(118,788)
	other Financial Liabilities, Other Liabilities and Provisions	(1,471,115)	(8,960,454)
	Cash generated from operations	(2,166,574)	(2,598,920)
	Income Tax Paid	-	-
	Other Cash Inflow/Outflow	-	-
	Net Cash Flow from operating Activities	(2,166,574)	(2,598,920)
B.	Cash Flow from Investing Activities:		
	Purchase/Additions of Fixed Assets	-	-
	Sale of Fixed Assets	-	-
	Interest Received	-	-
	Net Cash Flow Investing Activities	-	-
C.	Cash Flow from Financing Activities		
	Proceeds from Issue of Shares	-	-
	Proceeds from Borrowing	-	-
	Repayment of Borrowings	1,744,536	1,376,022
	Interest Paid	(182,793)	(363,134)
	Net Cash Flow from Financing Activities	1,561,743	1,012,888
	Net increase in Cash & Cash Equivalents	(604,834)	(1,586,032)
	Opening Balance of Cash and Cash Equivalents	1,069,641	2,655,673
	Closing Balance of Cash and Cash Equivalents	464,807	1,069,641



Independent Auditor's Review Report On Consolidated Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations Disclosure Requirements) Regulations, 2015

To
The Board of Directors
CAT Technologies Limited
Hyderabad

1. We have reviewed the accompanying statement of Consolidated unaudited financial results of CAT TECHNOLOGIES LIMITED ("the Parent") and its subsidiaries as under:

- CAT Technology Inc, US
- CAT Technologies FZE

(the parent and its subsidiary together referred to as " the Group"), and its share of the net profit/(Loss) after tax for the quarter ended 30th September, 2019 ("the statement"), being submitted by the parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the quarter ending 30st September, 2019 as reported in the accompanying statement have been approved by the Parent's Board of Directors, but have not been subjected to review.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of the Directors, has been prepared in accordance with the cognition 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 information matters, and applying analytical and other review procedures. A review is substantially less in scope that the 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 include the results of the subsidiaries referred to in Para 1 & 6 herein.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has 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 misstatements. Our conclusion is not modified in respect of this matter.

6. We did not review the financial results of the Subsidiaries included in the consolidated unaudited financial results reflect total revenues, total net profits/(Loss) after tax for the quarter ended 30th September, 2019 as under:

Name of Subsidiary	Rupees (In Lakhs)	
	Total Revenue	Net Profit/(Loss)
CAT Technology Inc, US	1336.89	42.47
CAT Technologies FZE	Nil	(9.87)

The consolidated unaudited financial results showing net profit of Rs 29.51 Lakhs for the quarter ended 30th September, 2019 as considered in the consolidated unaudited financial results, whose interim financials statements/financial results have not been reviewed and based upon the financial statements have been certified to us by the Management and our conclusion on the statement, in so far as it relates to the amount and disclosures included in respect of these subsidiaries, is based solely on such certified financial statements and the procedures performed by us as stated in paragraph 3 above. Our conclusion is not modified in respect of this matter.

For Ramu & Ravi
Chartered Accountants
ICAI FRN. 006610S



K N Ravi
Partner

Membership Number. 027613

UDIN: 19027613AAAA DP1028



Place: Hyderabad

Date: November 14, 2019

CAT TECHNOLOGIES LIMITED

CIN: L72200TG1995PLC035317

Registered Office: 1st Floor, Champa Mansion, Nampally Station Road, Hyderabad – 500 001

Website: www.cattechnologies.com, Email: info@cattechnologies.com, Ph: 040-66661284

Statement of Consolidated Un-Audited Financial Results for the Quarter & Half year ended 30th September 2019

(. In Lakhs)

Particulars	Quarter Ended		Half year Ended	Financial Year
	30.09.2019	30.06.2019	30.09.2019	31.03.2019
	Un-Audited	Un-Audited	Un-Audited	Audited
I Revenue from operations	1,336.89	1,531.85	2,868.75	5,836.12
II Other income	-	-	-	7.61
III Total Revenue (I + II)	1,336.89	1,531.85	2,868.75	5,843.73
IV Expenses:				
Cost of materials consumed	-	428.43	428.43	3,451.44
Purchases of Stock-in-Trade	-	-	-	-
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-	-	-	-
Employee Benefit Expenses	-	-	-	1,557.58
Finance costs	0.84	1.07	1.91	38.78
Depreciation	16.26	16.25	32.51	96.35
Other expenses	1,290.29	1,168.28	2,458.57	825.80
Total expenses	1,307.39	1,614.04	2,921.43	5,969.96
V Profit before exceptional and extraordinary items and tax (III - IV)	29.51	(82.18)	(52.68)	(126.23)
VI Exceptional items	-	-	-	-
VII Profit before tax (V - VI)	29.51	(82.18)	(52.68)	(126.23)
VIII Tax expense:				
(1) Current tax	-	-	-	-
(2) Deferred tax	-	-	-	5.07
IX Profit (Loss) for the period from continuing operations (VII-VIII)	29.51	(82.18)	(52.68)	(131.30)
X Profit/(loss) from discontinuing operations	-	-	-	-
XI Tax expense of discontinuing operations	-	-	-	-
XII Profit/(loss) from Discontinuing operations (after tax) (X-XI)	-	-	-	-
XIII Profit (Loss) for the period (IX + XII)	29.51	(82.18)	(52.68)	(131.30)
XIV Other Comprehensive Income	-	-	-	-
- Items that will not be reclassified to profit or loss	-	-	-	-
- Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
- Items that will be reclassified to profit or loss	-	-	-	-
- Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
XV Total comprehensive income for the period (XIII+XIV)	29.51	(82.18)	(52.68)	(131.30)
XVI Earnings per equity share:				
(1) Basic	0.04	(0.10)	(0.07)	(0.17)
(2) Diluted	-	-	-	-

NOTES:

- The results have been prepared in accordance with the India Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.
- Figures of previous year have been regrouped wherever necessary to make them comparable.

Date November 14, 2019

Place Hyderabad



Managing Director


CAT TECHNOLOGIES LIMITED

CIN: L72200TG1995PLC035317

Registered Office: 1st Floor, Champa Mansion, Nampally Station Road, Hyderabad - 500 001
Website: www.cattechnologies.com, Email: info@cattechnologies.com, Ph: 040-66661284**STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2019**

Consolidated

In Lakhs

PARTICULARS	Quarterly	Financial Year
	As at 30.09.2019 Unaudited	As at 31.03.2019 Audited
ASSETS		
Non - Current assets		
a. Property, Plant and Equipment	513.09	563.12
b. Capital Work-In-Progress	1,168.93	-
c. Investment properties	-	-
d. Goodwill	174.90	174.90
e. Intangible Assets	-	-
f. Intangible Assets under development	-	-
g. Financial Assets	-	-
a. Investments in Subsidiaries	-	-
b. Investments in Associate	-	-
c. Other Investments	-	-
ii. Other Financial Assets	1,510.74	1,681.86
h. Deferred Tax Assets (net)	-	-
i. Income Tax Assets (net)	-	-
j. Other Assets	-	-
Total Non-Current Assets	3,367.66	2,419.87
Current assets		
a. Financial Assets		
i. Investments	-	-
ii. Trade Receivables	944.60	745.90
iii. Cash and Cash Equivalents	93.90	132.45
iv. Bank Balance other than (iii) above	-	-
v. Other Financial Assets	23.81	1,222.54
b. Other Assets	6.77	-
Total Current Assets	1,069.10	2,100.88
Total Assets (1+2)	4,436.76	4,520.75
EQUITY AND LIABILITIES		
Equity		
a. Equity Share Capital	7,943.65	7,943.65
b. Other Equity	(5,309.67)	(5,289.81)
Total equity	2,633.97	2,653.84
Liabilities		
Non - Current Liabilities		
a. Financial Liabilities	1,033.05	942.51
b. Other Liabilities	28.28	28.28
Total Non-current liabilities	1,061.33	970.79
Current liabilities		
a. Financial Liabilities		
i. Trade Payables		
a. Total outstanding dues of micro enterprises and small enterprises	-	-
b. Total outstanding dues of creditors other than micro enterprises and small enterprises	657.11	720.39
ii. Other financial liabilities	4.48	56.23
b. Provisions	8.20	8.50
c. Income Tax Liabilities (net)	-	-
d. Other Liabilities	71.65	111.00
Total current liabilities	741.44	896.12
Total Equity and liabilities (3+4+5)	4,436.76	4,520.75

Date : November 14, 2019
Place : Hyderabad

Managing Director



Consolidated Cash flow Statement as on 30.09.2019

Item No	Particulars	Amount in Rs.	
		As At	
		30.09.2019	31.03.2019
A.	Cash Flow from Operating Activities	(52,68,569)	(1,26,22,991)
	Net Profit/(Loss) before Tax & after Extraordinary items		
	Adjustments for:		
	Depreciation and Amortization	32,51,149	96,35,279
	Non Monetary Items	-	-
	Finance Cost	1,90,848	38,78,120
	Other Adjustments no cash effect	50,33,513	1,08,71,574
	other Adjustments for which cash effects are investing or finance Cash Flow	-	-
	Operating Profit/(Loss) before Working Capital changes	32,06,941	1,17,61,982
	Adjustments for Changes in Assets and Liabilities		
	Inventories	-	-
	Trade Receivables	(1,98,70,708)	3,29,57,907
	Loans and other Financial Assets and Other Assets	13,63,06,197	(6,99,18,006)
	Trade Payables	(63,28,251)	45,41,079
	other Financial Liabilities, Other Liabilities and Provisions	(52,04,601)	(1,03,31,661)
	Cash generated from operations	<u>10,81,09,578</u>	<u>(3,09,88,699)</u>
	Net Cash Flow from operating Activities	10,81,09,578	(3,09,88,699)
B.	Cash Flow from Investing Activities:		
	Purchase/Additions of Fixed Assets	(11,68,92,534)	-
	Net Cash Flow Investing Activities	(11,68,92,534)	-
C.	Cash Flow from Financing Activities		
	Proceeds from Borrowing	51,19,207	4,19,98,422
	Repayment of Borrowings	-	-
	Interest Paid	(1,90,848)	(38,78,120)
	Net Cash Flow from Financing Activities	49,28,359	3,81,20,301
	Net increase in Cash & Cash Equivalents	(38,54,596)	71,31,602
	Opening Balance of Cash and Cash Equivalents	1,32,44,562	61,12,960
	Closing Balance of Cash and Cash Equivalents	93,89,966	1,32,44,562

Date : November 14, 2019

Place : Hyderabad


Managing Director

