

Ref. No.- CITL/SE/44/2021-22 Monday, 15th November, 2021

Cerebra Integrated Technologies Limited

REGD. OFFICE:

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Department of Corporate Services (Listing)

BSE Limited

Phiroze Jeejeebhoy Towers

Dalal Street, Fort Mumbai - 400 001

Scrip Code: 532413

Listing Department,

National Stock Exchange of India Limited

5th Floor, Exchange Plaza, Bandra (E), MUMBAI-400 051

Scrip Symbol: CEREBRAINT

Dear Sirs

Sub: Intimation of revised Outcome of the Board Meeting on Saturday, 13th November, 2021 pursuant to Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015

In furtherance to our letter dated 13th November, 2021, please find the enclosed revised Segment Results for the Standalone Un-audited Financial Results and revised Cash Flow Statement for the Consolidated Un-audited Financial Results for the second quarter and half-year ended 30th September, 2021.

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

Thanking you

Yours faithfully

For Cerebra Integrated Technologies Limited

MAITRI Digitally signed by MAITRI CHATTERJ CHATTERJE Date: 2021.11.15 15:52:16 +05'30'

Maitri Chatterjee Company Secretary & Compliance Officer M. No. –A57375

Encl: As above

Page 2 Segment Reporting (Standalone - unaudited) STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

Rs. In Lakhs

						No. III Lakiis
	Quarter er	nded Unaudited	(Reviewed)	Half Year Ended Unaudited		Year Ended
Particulars	- Quarter el	Quarter ended Unaudited (Reviewed)			(Reviewed)	
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
Segment Revenue						
a. Hardware including trading of refurbished computer accessories	4,592.98	1,365.21	-	5,958.19	1,218.01	4,452.40
b. Ewaste Powdering and Refining Division	1,696.49	752.83	987.91	2,449.32	1,356.53	1,937.78
Total	6,289.48	2,118.05	987.91	8,407.51	2,574.55	6,390.19
Less Inter segment revenue	-	-	-	-	-	-
Net sales/Income from Operations	6,289.48	2,118.05	987.91	8,407.51	2,574.55	6,390.19
Segment Results						
a. Hardware including trading of refurbished computer accessories	1,057.24	309.96	327.64	1,367.20	499.74	-171.62
b. Ewaste Powdering and Refining Division	292.05	205.95	872.88	498.00	1,577.14	1,305.24
Total	1,349.29	515.91	1,200.52	1,865.20	2,076.88	1,133.62
Less i. Interest	166.82	113.57	70.85	280.39	-	402.98
Less ii. Other Un-allocable Expenditure Net of Un-allocable income		-	-		167.83	-
Profit before Tax (before other comprehensive income)	1,182.47	402.34	1,129.67	1,584.81	1,909.05	730.64
Segment Assets				141		
a. Hardware including trading of refurbished computer accessories	18,530.48	21,293.97	43,111.35	18,530.48	43,111.35	18,643.45
b. Ewaste Powdering and Refining Division	14,677.48	11,132.47	6,859.85	14,677.48	6,859.85	10,792.36
c. IT Services	14,077.40	11,152.47	1.91	14,077.40	1.91	10,732.30
Segment Liabilities			1.51			
Jegment Lubinties						
a. Hardware including trading of refurbished computer accessories	5,698.17	6,169.58	19,518.37	5,698.17	19,518.37	3,818.81
b. Ewaste Powdering and Refining Division	2,619.61	2,367.26	1,107.58	2,619.61	1,107.58	2,073.93
c. IT Services	-	-	702.70	-	702.70	-

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.,

P Vishwamurthy Whole Time Director

DIN: 01247336

Place: Bangalore

Date: 13th November 2021

Cerebra Integrated Technologies Limited Consolidated Cash flow Statement for the Year Ended 30th September 2021

INR in Lakhs

				livk in Lakns	
Particulars	30.09.2021		31.03.2021		
A.Cashflow from operating activities					
Net profit before tax		1,499.95		391.63	
Adjustments for:					
Depreciation(net)	33.21		43.03		
Interest expenditure	280.61		442.59		
Interest income	-6.73		-34.29		
Excess provision/unclaimed credit withdrawn	-		-1.34		
Trade receivables written off	-		-		
Adjustments to Retained Earnings	-		-21.02		
Income tax provision	-		-		
Dividend Income	-0.73		-1.66		
Bad Advances Written off	-		-		
Profit on sale of assets	-	306.36	-	427.31	
Operating profit/(Loss)before working capital changes		1,806.31		818.93	
Adjustments for changes in :					
Decrease/(increase) in inventories	1,560.21		-1,378.24		
Decrease/(increase) in trade & other recivables	-5,280.23		7,176.07		
Decrease/(increase) in trade & other payables	306.69		-6,892.58		
		-3,413.33		-1,094.75	
Cash generated from operations		-1,607.01		-275.82	
Less: Income tax paid(net of refund)				268.30	
Net cashflow from operating activities		-1,607.01		-544.12	
B.Cashflow from investing activities					
Interest income	7.46		34.29		
Investment in Subsidary	-		-		
Investment in fixed deposits	-		-		
Redemption /(Investment) in mutual funds(Net)	-0.70		1.66		
Purchase of fixed assets including capital WIP	1,389.13		-592.24		
Net cash flow from investing activities		1,395.89		-556.28	
C.Cashflow from Financing activities	-				
Increase(decrease) in borrowings	581.23		-196.27		
Amount received towards share capital, security premium and					
share warrants	-		-		
Interest paid	-280.61		-442.59	- 1	
Net cash flow from financing activities		300.61		-638.86	
Cash in Currency Fluctuation		-506.98		-348.64	
Net increase/(Decrease)in Cash & Cash equivalants(A+B+C)		-417.49		-2,087.90	
Cash &Cash equivalants					
Opening balance		-1,257.20		830.70	
Closing balance		-1,674.69		-1,257.20	
Net increase/Decrease in cash and cash equivalents		-417.49		-2,087.90	

For and on behalf of the Board

FOR CEREBRA INTEGRATED TECHNOLOGIES LTD.,

Place: Bangalore

Date: 13th November, 2021

P Vishwamurthy Whole Time Director DIN: 01247336

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Segment Reporting (Consolidated - Audited)

CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

Particulars	Quarter end	ed Unaudited	(Reviewed)	Half Year Ended Unaudited (Reviewed)		Year Ended (Audited)
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
Segment Revenue						
a. Hardware including trading of refurbished computer						
accessories	4,623.25	1,369.17	588.34	5,992.42	2,080.06	5,055.76
b. Ewaste Powdering and Refining Division	1,696.49	752.83	892.99	2,449.32	987.91	1,937.78
Total	6,319.74	2,122.00	1,481.33	8,441.74	3,067.97	6,993.55
Less Inter segment revenue	-	-	-	-	-	-
Net sales/Income from Operations	6,319.74	2,122.00	1,481.33	8,441.74	3,067.97	6,993.55
Segment Results						
a. Hardware including trading of refurbished computer						
accessories	1,008.87	273.69	-48.81	1,282.56	-138.52	-469.94
b. Ewaste Powdering and Refining Division	292.05	205.95	50.50	498.00	5.50	1,305.24
c. IT Services	0.24	-0.24	0.04	-	-	-1.08
Total	1,301.16	479.40	1.73	1,780.56	-133.02	834.22
Less i. Interest	151.27	129.34	-36.02	280.61	77.62	442.59
Less ii. Other Un-allocable Expenditure Net of Un-allocable inc	-	-	-	-	-	-
Profit before Tax (before other comprehensive income)	1,149.89	350.06	37.75	1,499.95	-210.64	391.63
Segment Assets						
a. Hardware including trading of refurbished computer						
accessories	25,970.51	36,976.33	-1,023.55	25,970.51	29,530.99	27,597.93
b. Ewaste Powdering and Refining Division	14,677.48	11,132.47	78.02	14,677.48	8,859.85	10,792.36
c. IT Services		0.52	-0.51	-	-	0.54
Segment Liabilities						
a. Hardware including trading of refurbished computer	1			*		
accessories	7,926.28	21,880.10	-1,801.81	7,926.28	6,872.56	7,079.55
b. Ewaste Powdering and Refining Division	2,619.61	2,367.26	147.91	2,619.61	1,107.58	2,073.93
c. IT Services	-	0.52	-702.31	-	-	0.54

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.

Notes

- 1. The above un-audited financial results as reviewed and recommended by the Audit Committee were approved by the Board of Directors at its Meeting held on 13th November, 2021
- 2. 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.
- 3. The company has doubled its licensed capacity to 40,000 tonnes. This will increase the Company's business in recycling during the next few
- 4. The Company has started recruiting senior professionals to head different divisions under E-Waste
- 5. The Company has signed up with certain major MNCs and Large Indian Corporates as its Recycling partner during the quarter out of which few are in fortune 500 list.
- 6. The Company has completed 75% of its construction of its 3rd factory and the same is expected to be completed by the end of the year resulting in enhanced capacity.
- 7. The Company has decided to enter into automobile recycling in a part of the effort to be in all forms of recycling. We will be applying for the license and will be setting up the plant and hopefully will be in operation by end March 2023.
- 8. The Company's focus is mainly on e-Waste recycling & Refining including refurbishment of computers.
- 9. The Company is the process of purchasing an immovable property in Chennai and steps are underway to register the land in the name of the Company. Pending registration, the advances paid are grouped under Capital advances in the financials.
- 10. We have the capability or rectifying and refurbishing very old laptops and bring to as good as new condition. We have been getting laptops/desktops/servers free of cost from big corporates and the same has been refurbished and sold. We are sure this will be a major revenue earner for the company.
- 11. As part of our expansion plans, we have acquired machineries and the same would be installed in the new shed whose construction is expected to complete during the current financial year and we are hoping to settle dues during the third quarter.
- 12. Advances to subsidiaries will be got back either in cash or kind before the end of the year
- 13. Figures have been regrouped or rearranged, wherever necessary.

For and on behalf of the Board of Directors

For CEREBRA INTEGRATED TECHNOLOGIES LTD.,

Whole Time Director

Place: Bangalore

Date: 13th November 2021