

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

• Tel: +91 224283-9200 • Fax: +91-22-4283-9236 • GSTIN 27AAACC1905B1ZE

• CIN L72100MH1995PLC084788 • Email: cssl.investors@cybertech.com • Website: <https://cybertech.com>

Date: May 06, 2025

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
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Sub.: Outcome of the Board Meeting

Ref.: Regulation 30 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

With reference to the captioned subject, please be informed that the Board of Directors of the Company at their meeting (BM 01/2025-26) held today i.e., Tuesday, May 06, 2025, *inter-alia*, considered and approved:

1. The Audited Financial Results (Standalone and Consolidated) along with Audit Report for the quarter and year ended March 31, 2025, 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 (**Annexure I**);
2. Recommendation of dividend of Rs.4/- per equity share of Re.10 each for the financial year 2024-25, subject to approval of the shareholders at the ensuing Annual General Meeting of the Company. The Book closure/Record date shall be intimated in the due course of time;
3. Appointment of M/s. Desai Associates, Chartered Accountants as the Internal Auditors of the Company for the financial year 2025-26. The details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015 is given as (**Annexure II**);
4. Appointment of M/s. Sharma and Trivedi LLP (LLPIN: AAW-6850), Company Secretaries as the Secretarial Auditors of the Company for the period of five consecutive financial years commencing from 2025-26 to FY 2029-30 subject to the approval of the members at the ensuing Annual General Meeting of the Company. The details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015 is given as (**Annexure III**);



5. Following Policies have been revised and/or amended and the same has been approved by the Board of Directors and hosted on Company's website <https://investors.cybertech.com/>:
- i. Code of Conduct to Regulate Monitor and Report Trading by Insiders
 - ii. Policy on determining criteria for materiality of Events
 - iii. Related Party Transactions Policy
 - iv. Vigil Mechanism Policy

The Financial Results have been uploaded on the Stock Exchange websites at <https://www.nseindia.com> and <http://www.bseindia.com> and on the website of the Company at <https://investors.cybertech.com/>

The Board Meeting Commenced at 07:30 P.M. and concluded at 09:00 P.M.

For CYBERTECH SYSTEMS AND SOFTWARE LIMITED

Sarita Leelaramani
Company Secretary and Compliance Officer
Membership No.: A35587

Encl.: a/a



CyberTech

Systems and Software Limited

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Date: May 06, 2025

To, BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001 Scrip Code: 532173	To, National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex Bandra (E), Mumbai-400051 Symbol: CYBERTECH
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Dear Sir/Madam,

Sub.: Declaration pursuant to Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

With reference to the captioned subject, please note that the Board of Director in their meeting held on Tuesday, May 06, 2025 approved Audited Financial Results (Standalone and Consolidated) for the quarter and year ended March 31, 2025.

Further as required in terms of Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 it is hereby declared that the Auditor 's Report on Audited Financial Results (Standalone and Consolidated) for the quarter and year ended March 31, 2025 is with **un-modified opinion**.

Kindly take the same on your record.

Thanking you,

Yours faithfully,

For CYBERTECH SYSTEMS AND SOFTWARE LIMITED

Praveen Agarwal
Chief Financial Officer

Place: Thane

INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors of **CyberTech Systems and Software Limited**

Report on the Audit of the Consolidated Financial Results**Opinion**

We have audited the accompanying consolidated financial results of **CyberTech Systems and Software Limited (hereinafter referred to as the "Holding Company")** and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter and year ended March 31, 2025, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial results:

- a. include the financial results of CyberTech Systems and Software Inc. USA, Spatialitics LLC, USA - wholly owned subsidiaries and CyberTech Systems and Software, Canada Inc, step down wholly owned subsidiary;
- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the consolidated annual financial results.

Management's Responsibilities for the Consolidated Financial Results

The consolidated financial results have been prepared on the basis of the audited consolidated financial statements for the year ended March 31, 2025 of the Company. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act, read with relevant rules issued thereunder, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the Companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting

policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial results, the respective Board of Directors of the Companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so. The respective Board of Directors of the Companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the consolidated financial results of which we are the independent auditors.

Materiality is the magnitude of misstatements in the consolidated financial results that individually or in aggregate makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work and (ii) to evaluate the effect of any identified misstatements in the consolidated financial results.

We communicate with those charged with governance of the Holding Company of which we are the Independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter:

The figures of the last quarter and corresponding quarter of the previous year are the balancing figures between audited figures for the full financial year and unaudited published year to date figures up to the third quarter of the respective financial year which were subjected to limited review by us.

Our opinion is not modified in respect of this matter.

Mumbai
6th May, 2025

For Lodha & Co LLP
Chartered Accountants
Firm Registration No:301051E / E300284
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R P Baradiya
Partner
Membership No. 044101
UDIN: 25044101BMIVLH3511

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 22-4283-9200 Fax: 91-22-4283-9236 E-Mail: cssl.investors@cybertech.com website: www.cybertech.com CIN: L72100MH1995PLC084788

Audited Consolidated Financial Results for the Quarter and Year ended March 31, 2025

(Rs. In Lakhs)

Particulars	Quarter Ended			Year Ended	
	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
	*Audited	Unaudited	*Audited	Audited	Audited
1 Revenue from Operations	6,149.35	5,857.23	5,651.06	23,589.69	22,173.52
2 Other Income	534.09	506.62	435.71	2,023.40	1,425.87
3 Total Income (1+2)	6,683.44	6,363.85	6,086.77	25,613.09	23,599.39
4 Expenses					
a) Outsourced project cost	1,534.15	1,315.61	1,330.51	5,451.81	5,250.06
b) Employee Benefits expense	3,291.55	3,167.29	3,023.24	12,757.46	12,019.72
c) Finance Costs	17.68	14.38	20.94	61.04	62.02
d) Depreciation and amortization expense	94.28	97.79	180.17	495.40	754.13
e) Other expenses	541.98	555.23	563.34	2,210.60	2,359.35
Total Expenses	5,479.64	5,150.30	5,118.20	20,976.31	20,445.28
5 Profit before Tax (3-4)	1,203.80	1,213.55	968.57	4,636.78	3,154.11
6 Tax Expense					
a) Current Tax	279.24	261.17	223.93	1,124.52	852.74
b) Deferred Tax	(27.93)	43.88	36.08	20.96	22.00
c) Tax adjustments for earlier years	(7.10)	4.97	2.16	(2.13)	5.34
7 Profit for the period (5-6)	959.59	903.53	706.40	3,493.43	2,274.03
8 Other Comprehensive Income					
Items that will not be reclassified to Profit and Loss- Gain/(Loss)					
a Remeasurement of the net defined benefit liabilities	6.70	(23.57)	(8.62)	(64.03)	(89.82)
b Income tax relating to items that will not be reclassified to profit and loss	(1.69)	5.93	2.18	16.11	22.61
Items that will be reclassified to Profit and Loss					
a Foreign currency translation reserve	(27.32)	151.99	16.07	151.06	104.87
b Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-
9 Total Comprehensive Income for the period (7+8)	937.28	1,037.88	716.03	3,596.67	2,311.69
10 Paid up equity share capital (Face value: Rs.10 per share)	3,113.06	3,113.06	3,110.56	3,113.06	3,110.56
11 Other equity				21,653.64	18,676.06
12 Earnings per share (of Rs.10 each)					
Basic (Not annualised)	3.08	2.90	2.27	11.22	7.77
Diluted (Not annualised)	3.08	2.90	2.26	11.20	7.75



S. Ramasubramanian
Executive Director
DIN: 05350841

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STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES			(Rs .In lakhs)
	As at 31-03-2025 (Audited)	As at 31-03-2024 (Audited)	
A ASSETS			
1 Non-Current Assets			
(a) Property, plant and equipment	2,049.96	2,109.04	
(b) Right of use (Assets)	377.86	425.54	
(c) Investment Property	772.52	792.50	
(d) Intangible assets	4.07	119.21	
(e) Financial assets			
(i) Investments	891.78	827.25	
(ii) Loans	8.69	10.90	
(iii) Other financial assets	453.75	172.52	
(f) Other non-current assets	41.19	18.63	
Subtotal-Non-Current Assets	4,599.82	4,475.59	
2 Current Assets			
(a) Financial assets			
(i) Investments	13,321.39	10,591.71	
(ii) Trade receivables	2,070.82	2,140.35	
(iii) Cash and cash equivalents	2,214.04	1,953.66	
(iv) Bank balances other than (iii) above	6,076.99	5,360.19	
(v) Loans	21.89	21.08	
(vi) Other Financial Assets	1,229.57	862.27	
(b) Current Tax Assets (Net)	37.00	119.46	
(c) Other current assets	976.11	1,177.61	
Subtotal-Current Assets	25,947.81	22,226.33	
TOTAL ASSETS	30,547.63	26,701.92	
B. EQUITY AND LIABILITIES			
1 Equity			
(a) Equity share capital	3,113.06	3,110.56	
(b) Other equity	21,653.64	18,676.06	
Subtotal-Equity	24,766.70	21,786.62	
2 Liabilities			
I Non current liabilities			
(a) Financial liabilities			
(i) Lease Liabilities	348.59	348.62	
(ii) Other financial liabilities	224.04	142.82	
(b) Deferred tax liabilities (net)	112.18	106.36	
Sub total-Non-Current liabilities	684.81	597.80	
II Current liabilities			
(a) Financial liabilities			
(i) Borrowings	402.20	335.05	
(ii) Lease Liabilities	41.68	70.27	
(iii) Trade payables			
-Total outstanding of Micro and Small Enterprises	37.74	43.51	
-Total outstanding of Creditors other than Micro and Small Enterprises	2,335.44	2,024.43	
(iv) Other financial liabilities	172.96	120.27	
(b) Other current liabilities	1,626.77	1,330.56	
(c) Provisions	479.33	393.41	
Subtotal-Current Liabilities	5,096.12	4,317.50	
Total Liabilities	5,780.93	4,915.30	
TOTAL EQUITY AND LIABILITIES	30,547.63	26,701.92	



S. Ramasubramanian
Executive Director
DIN: 05350841

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CONSOLIDATED STATEMENT OF CASHFLOWS		(Rs in lakhs)
	For the Year ended	For the Year ended
	31-03-2025 (Audited)	31-03-2024 (Audited)
A. Cash flow from operating activities		
Profit before tax	4,636.78	3,154.11
Adjustments to reconcile net profit to net cash provided by operating activities :		
Depreciation and amortisation expense	495.40	754.13
Unrealised Foreign exchange loss/(gain)	9.93	(10.73)
Loss on assets disposed / discarded (net)	8.77	15.30
Interest and dividend income	(971.30)	(500.64)
Finance costs	61.04	62.02
Provision for doubtful receivables, advances and expected credit losses	(24.36)	66.77
Sundry credit balances written back (net)	(112.02)	(2.76)
Employee share based payments	-	0.75
Profit on sale of investments in mutual funds	(29.28)	(11.33)
Gain on fair valuation of investments in mutual funds and Treasury bills	(218.45)	(304.25)
	(780.27)	69.26
Operating profit before working capital changes	3,856.51	3,223.37
Adjustments for:		
Decrease in trade receivables	124.04	1,805.95
Increase in loans, other financial assets and other assets	(28.32)	(793.74)
Increase in Trade payables, other financial liabilities and other liabilities	862.44	440.89
	958.16	1,453.10
Cash generated from operations	4,814.67	4,676.47
Direct taxes paid (net)	(1,038.96)	(971.70)
Net cash flow generated from operating activities (A)	3,775.71	3,704.77
B. Cash flow from Investing activities		
Purchase of property, plant & equipment (including capital work-in-progress and capital advances)	(145.21)	(96.69)
Purchase of Intangible assets	-	(7.63)
Sale of property, plant & equipment	4.61	0.76
Purchase of investments	(8,606.00)	(4,992.66)
Sale of investments	6,059.52	2,741.33
Fixed deposits placed with banks	(6,453.74)	(5,492.36)
Fixed deposits matured	5,467.25	697.10
Interest and Dividend received	801.13	387.46
Net cash flow used in Investing activities (B)	(2,872.44)	(6,762.69)
C. Cash flow from financing activities		
Proceeds from short-term borrowings (net)	67.15	248.79
Proceeds from equity issue under ESOP (including securities premium)	6.11	-
Proceeds from issue of Equity Shares under preferential allotment (including securities premium)	-	4,002.04
Finance cost paid	(43.00)	(48.24)
Dividend Paid	(622.61)	(569.46)
Payment of Lease liabilities	(78.20)	(48.48)
Net cash flow generated from/(used in) financing activities (C)	(670.55)	3,584.65
Net Increase in cash & cash equivalents (A + B + C)	232.72	526.73
Cash & cash equivalents - Opening	1,953.66	1,421.81
Effect of exchange rate changes on Cash & Cash Equivalents	27.66	5.12
Cash & cash equivalents - Closing	2,214.04	1,953.66



[Handwritten Signature]

S. Ramasubramanian
Executive Director
DIN: 05350841

Rajendra Parasmal Baradiya
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INDEPENDENT AUDITOR'S REPORT

To,
The Board of Directors of **CyberTech Systems and Software Limited**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone financial results of **CyberTech Systems and Software Limited** ('the Company') for the quarter and year ended March 31, 2025, attached herewith along with notes thereto, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter and year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

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

Management's Responsibilities for the Standalone Financial Results

The standalone financial results have been prepared on the basis of the audited standalone financial statements for the year ended March 31, 2025. The Company's Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that individually or in aggregate makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The figures of the last quarter and corresponding quarter of the previous year are the balancing figures between audited figures for the full financial year and unaudited published year to date figures up to the third quarter of the respective financial year which were subjected to limited review by us.

Our opinion is not modified in respect of this matter.

Mumbai
6th May, 2025

For Lodha & Co LLP
Chartered Accountants
Firm Registration No: 301051E / E300284
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R P Baradiya
Partner
Membership No. 044101
UDIN: 25044101BMIVLG9223

CyberTech Systems and Software Limited

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(Rs. In Lakhs)

Audited Standalone Financial Results for the Quarter and Year ended March 31, 2025					
Particulars	Quarter Ended			Year Ended	
	31-03-2025	31-12-2024	31-03-2024	31-3-2025	31-3-2024
	*Audited	Unaudited	*Audited	Audited	Audited
1 Revenue from Operations	4,067.10	4,033.60	4,315.45	16,104.62	15,585.93
2 Other Income	368.73	397.92	283.47	1,402.93	882.66
3 Total Income (1+2)	4,435.83	4,431.52	4,598.92	17,507.55	16,468.59
4 Expenses					
a) Outsourced project cost	1,268.13	1,140.65	1,104.11	4,690.59	4,556.43
b) Employee Benefits expense	1,997.47	1,980.91	1,866.50	7,968.22	7,467.75
c) Finance Costs	16.93	14.15	20.33	59.20	58.78
d) Depreciation and amortization expense	76.34	83.68	137.50	386.25	582.95
e) Other expenses	295.82	316.35	359.81	1,213.36	1,368.41
Total Expenses	3,654.69	3,535.74	3,488.25	14,317.62	14,034.32
5 Profit before Tax (3-4)	781.14	895.78	1,110.67	3,189.93	2,434.27
6 Tax Expense					
a) Current Tax	177.25	188.56	280.66	731.05	579.11
b) Deferred Tax	(50.36)	31.55	(3.95)	(13.41)	21.90
c) Tax adjustments for earlier years	0.37	4.97	-	5.34	3.18
7 Profit for the period (5-6)	654.25	670.70	833.96	2,466.95	1,830.08
8 Other Comprehensive Income					
Items that will not be reclassified to Profit and Loss-Gain / (Loss)					
a Remeasurement of the net defined benefit liabilities	6.70	(23.57)	(8.61)	(64.03)	(89.82)
b Income tax relating to items that will not be reclassified to profit and loss	(1.69)	5.93	2.17	16.11	22.61
9 Total Comprehensive Income for the period (7+8)	659.26	653.06	827.52	2,419.03	1,762.87
10 Paid up equity share capital (Face value: Rs.10 per share)	3,113.06	3,113.06	3,110.56	3,113.06	3,110.56
11 Other equity				16,902.93	15,102.89
12 Earnings per share (of Rs.10 each)					
Basic (Not annualised)	2.10	2.15	2.68	7.93	6.25
Diluted (Not annualised)	2.10	2.15	2.67	7.91	6.23



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S. Ramasubramanian
Executive Director
DIN: 05350841

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STATEMENT OF STANDALONE ASSETS AND LIABILITIES		(Rs in lakhs)
	As at 31-03-2025 (Audited)	As at 31-03-2024 (Audited)
A ASSETS		
1 Non-Current Assets		
(a) Property, plant and equipment	2,028.18	2,091.14
(b) Right of use (Assets)	338.64	385.31
(c) Investment Property	772.52	792.50
(d) Intangible assets	4.07	70.47
(e) Financial assets		
(i) Investments	3,227.30	3,162.77
(ii) Loans	8.69	10.90
(iii) Other financial assets	451.98	171.58
(f) Other non-current assets	41.19	17.11
Subtotal-Non-Current Assets	6,872.57	6,701.78
2 Current Assets		
(a) Financial assets		
(i) Investments	2,207.33	1,713.52
(ii) Trade receivables	4,228.44	3,545.49
(iii) Cash and cash equivalents	1,720.26	842.05
(iv) Bank balances other than (iii) above	6,076.99	5,360.19
(v) Loans	21.89	21.08
(vi) Other Financial Assets	1,790.13	2,084.27
(b) Current Tax Assets (Net)	10.39	73.77
(c) Other current assets	827.42	1,066.32
Subtotal-Current Assets	16,882.85	14,706.69
TOTAL ASSETS	23,755.42	21,408.47
B. EQUITY AND LIABILITIES		
1 Equity		
(a) Equity share capital	3,113.06	3,110.56
(b) Other equity	16,902.93	15,102.89
Subtotal-Equity	20,015.99	18,213.45
2 Liabilities		
I Non current liabilities		
(a) Financial liabilities		
(i) Lease Liabilities	319.80	348.62
(ii) Other financial liabilities	224.04	142.82
(b) Deferred tax liabilities (net)	51.44	80.96
Sub total-Non-Current liabilities	595.28	572.40
II Current liabilities		
(a) Financial liabilities		
(i) Borrowings	402.20	335.05
(ii) Lease liabilities	26.95	22.28
(iii) Trade payables		
-Total outstanding of Micro and Small Enterprises	37.75	43.51
-Total outstanding of Creditors other than Micro and Small Enterprises	1,564.83	1,275.15
(iv) Other financial liabilities	172.96	120.27
(b) Other current liabilities	460.13	432.95
(c) Provisions	479.33	393.41
Subtotal-Current Liabilities	3,144.15	2,622.62
Total Liabilities	3,739.43	3,195.02
TOTAL EQUITY AND LIABILITIES	23,755.42	21,408.47

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S. Ramasubramanian
Executive Director
DIN: 05350841

STANDALONE STATEMENT OF CASHFLOWS		(Rs in lakhs)
	For the Year ended	For the Year ended
	31-03-2025 (Audited)	31-03-2024 (Audited)
A. Cash flow from operating activities		
Profit before tax	3,189.93	2,434.27
Adjustments to reconcile net profit to net cash provided by operating activities :		
Depreciation and amortisation expense	386.25	582.95
Unrealised Foreign exchange loss/(gain)	9.93	(10.73)
Loss on assets disposed / discarded (net)	8.77	15.30
Interest income	(466.71)	(157.72)
Finance costs	59.20	58.78
Provision for doubtful receivables, advances and expected credit losses	(24.36)	15.38
Sundry credit balances written back (net)	(7.95)	(1.87)
Employee share based payments	-	0.75
Profit on sale of investments in mutual funds	(29.28)	(11.33)
Gain on fair valuation of investments in mutual funds	(208.33)	(145.20)
	(272.48)	346.31
Operating profit before working capital changes	2,917.45	2,780.58
Adjustments for:		
(Increase)/Decrease in trade receivables	(668.52)	720.46
(Increase)/Decrease in loans, other financial assets and other assets	669.72	(1,290.17)
Increase/(Decrease) in Trade payables, other financial liabilities and other liabilities	369.95	(192.23)
	371.15	(761.94)
Cash generated from operations	3,288.60	2,018.64
Direct taxes paid (net)	(673.01)	(649.77)
Net cash flow generated from operating activities (A)	2,615.59	1,368.87
B. Cash flow from investing activities		
Purchase of property, plant & equipment (Including capital work-in-progress and capital advances)	(122.07)	(86.69)
Purchase of Intangible assets		(7.63)
Sale of property, plant & equipment	4.61	0.76
Purchase of investments	(6,380.26)	(3,130.00)
Sale of investments	6,059.52	2,741.32
Fixed deposits placed with banks	(6,453.74)	(5,492.36)
Fixed deposits matured	5,467.25	697.14
Interest received	301.97	44.53
Net cash flow used in investing activities (B)	(1,122.72)	(5,232.93)
C. Cash flow from financing activities		
Proceeds/Repayments of short-term borrowings (net)	67.15	248.79
Proceeds from equity issue under ESOP (including securities premium)	6.11	-
Proceeds from issue of Equity Shares under preferential allotment (Including securities premium)		4,002.04
Finance cost paid	(41.16)	(45.10)
Dividend Paid	(622.61)	(569.46)
Payment of Lease liabilities	(24.15)	(11.20)
Net cash flow generated from/(used in) financing activities (C)	(614.66)	3,625.07
Net Increase/(decrease) in cash & cash equivalents (A + B + C)	878.21	(238.99)
Cash & cash equivalents - Opening	842.05	1,081.04
Cash & cash equivalents - Closing	1,720.26	842.05



S. Ramasubramanian
Executive Director
DIN: 05350841

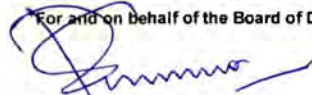
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- Notes :**
- 1 The above results have been reviewed by Audit Committee and approved by the Board of Directors at its meeting held on May 6, 2025
 - 2 The accounts of CyberTech Systems and Software Inc. USA, along with its subsidiary CyberTech Systems and Software, Canada Inc. and Spatialitics LLC, wholly owned subsidiaries have been consolidated by applying IND AS 110 - "Consolidated Financial Statements"
 - 3 The Board of Directors recommend a dividend of Rs. 4 per equity share of Rs. 10 each for the F.Y. 2024-25 subject to the approval of the shareholders at the ensuing Annual General Meeting.
 - 4 The Group has only single reportable business segment i.e. 'Information Technology Services' in terms of requirements of IND AS 108.
 - 5 * Figures for the fourth quarter being the balancing figures between audited figures in respect of full financial year and the published unaudited year to date figures up to the third quarter of the financial year which were subject to limited review by the statutory auditors.
 - 6 The previous period's / year's figures have been regrouped/re-classified wherever required to conform to current period's/year's classification.

Place : Thane
Date : May 6, 2025



For and on behalf of the Board of Directors


S. Ramasubramanian
Executive Director
DIN : 05350841

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DESAI ASSOCIATES, CHARTERED ACCOUNTANTS

Brief Profile

Name	:	Desai Associates, Chartered Accountants
Firm Registration No.	:	102286W
Address	:	103, Anand Estate, 189, Arthur Road, Chinchpokli, Mumbai - 400011
Brief Introduction	:	A leading chartered accountants firm, rendering Comprehensive Professional services in the areas of Audit, Taxation, Internal Controls and other Regulatory Compliances. Formed in the year 1981 - operating over last four decades, the firm has built up a client base in Manufacturing, NBFC's, Service sector and Banking Sectors. Desai Associates professional approach blended with personal touch has earned the firm enormous confidence of all its clients, which is reflected in an enduring business relationship that it enjoys with them and also in the consistent growth in portfolio of its services. The firm regards the provision of a personal, high quality service to the clients as an absolute priority.
Services Offered	:	Assurance Services Banking Assurance Services Direct Tax Services Internal Audit Regularly compliance Non- Resident Taxation and FEMA Start Up Ventures Accounts Payable/ Receivable Reconciliation Assets Reconstruction and Project Financing
Partners	:	Suresh Paharia Iqbal Mukadum Sudhir Jain Sana Mukadum Shree Gopal Didwaniya

SHARMA AND TRIVEDI LLP
(Registered with Limited Liability)

. Company Secretaries, LLPIN: AAW-6850
C-316, 3rd Floor, Avior Corporate Park, Nirmal Galaxy L.B.S. Marg, Mulund (W), Mumbai - 400 080 Tel:
(+91 22) 2591 3041, email id- csllp108@gmail.com

PROFILE OF SECRETARIAL AUDITOR

Name of the LLP / Regn. Number/ Peer Review Certificate Number/ UIN	SHARMA AND TRIVEDI LLP (LLPIN: AAW - 6850) Peer Review Certificate Number: 5560/2024 UIN: L2021MH011000
Registered Office Address	C-316, Nirmal Avior-Galaxy, Near Deep Mandir Theatre, L.B.S. Marg, Mulund West, Mumbai - 400 080
Contact	Phone: 022 2591 3041/51 e-mail: csllp108@gmail.com
Designated Partners:	Mr. Dinesh Kumar Trivedi, ACS Mr. Sachin Hukumchand Sharma, B.Com., FCS Mr. Vishwanath, M.Com, ACS
Nature of activities of the LLP	A) Secretarial Audit of Listed Companies, Due Diligence / Compliance Certificates, Corporate Governance and other certifications for ESOP, IPOs, Rights Issue, Preferential Allotments, Private Placements, FPOs and Secretarial Audit / Secretarial Compliance Report under the Companies Act, SEBI (LODR) Regulations, 2015. B) Petitions to National Company Law Tribunal (NCLT) / earlier with High Courts with respect to Amalgamation and merger of companies, winding-up of companies, Demerger and reduction of capital of the company. C) Advisory Services relating to Public Issues (Initial Public Offers & Rights Issue – associated with more than 200 IPOs and listing with the Stock Exchanges BSE & NSE and other Regional Stock Exchanges) Preferential Issues, Take-overs, Buy-backs, Implementation of ESOP, Listing / Relisting / Revocation of suspension of Listing / Delisting of shares with Stock Exchanges and Corporate Governance, other compliances as per SEBI (LODR) Regulations, 2015. D) Filing of returns with respect to creation/modification and satisfaction of charges with the Registrar of Companies, obtaining registration documents; E) Incorporation of Private, Public Limited Companies, Limited Liability Partnership, Conversion of LLP to Companies, creation and satisfaction of Charges, Change of name for various companies. F) Petitions to Regional Director for shifting of Registered Office and to NCLT / Company Law Board for Compounding of Offences under Companies Act, condonation of delay in filing returns of creation / modification/ satisfaction of charges, Inspection / denial of inspection of statutory records; G) Certification of Annual Return and transfers of Unpaid Dividend etc. of various companies to the Central Government / Investor Education and Protection Fund & under the Companies Act, 2013. H) Remittance of proceeds to Foreign Companies on sale of shares / Refund of excess share application amount subsequent to allotment. Compliances under FEMA with respect to Foreign Direct Investments and incorporation of subsidiaries abroad. I) Scrutinizers for Postal Ballots and e-Voting in AGM/EGM J) Other Legal Advisory services on all corporate / commercial laws, providing all legal services viz. ▪ Joint Venture Agreement, FIPB compliances ▪ Trade Mark, Copy Rights, and other Commercial Laws ▪ ECB conversion and other FEMA compliances ▪ Court, NCLT, Tribunal matters for Commercial Laws.
	The detail of the existing clients on retainerhip will be provided on request.