

Annual Accounts of Cyber Astro Limited
Financial Year 2020-21

CYBER ASTRO LIMITED
BALANCE SHEET AS AT 31 MARCH, 2021

	Note No.	As at 31.03.2021	As at 31.03.2020
ASSETS			
Non - current assets			
Property, plant and equipment	3	416,460.50	523,221
Intangible Assets	4	193,264.00	265,740
Financial assets			
Investments	5	20,000.00	20,000
Loans	6	654,350.00	654,350
Deferred tax assets (net)	7	596,600.00	596,600
Total Non-current assets		1,880,674.50	2,059,911
Current assets			
Inventories	8	66,536.80	152,208
Financial assets			
Trade receivables	9	279,639.28	176,428
Cash and cash equivalents	10	173,245.60	93,474
Current tax assets (net)	11	-	-
Other current assets	12	1,470,736.21	1,401,889
Total Current assets		1,990,157.89	1,823,999
Total assets		3,870,832.39	3,883,910
EQUITY AND LIABILITIES			
EQUITY			
Equity share capital	13	2,000,000.00	2,000,000
Other equity	14	(16,080,601.06)	(15,437,622)
Total Equity		(14,080,601.06)	(13,437,622)
LIABILITIES			
Non - current liabilities			
Provisions	15	694,588.00	635,522
Total Non-current liabilities		694,588.00	635,522
Current liabilities			
Financial liabilities			
Trade payables	16	16,647,711.02	16,177,957
Other current liabilities	17	190,584.43	128,332
Provisions	15	418,550.00	379,721
Total Current liabilities		17,256,845.45	16,686,010
Total Equity & Liabilities		3,870,832.39	3,883,910

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As per our report attached
For Goel Mintri & Associates
Chartered Accountants
(Firm Registration No. 013211N)

For and on behalf of Board Of Directors
Cyber Astro Limited

Gopal Dutt
Partner
Membership No. 520858
UDIN:21520858AAAAQR4528
Place: New Delhi
Date: 13.05.2021

Pradeep Gupta
Director
DIN 00007520

Krishan Kant Tulshan
Director
DIN 00009764

CYBER ASTRO LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31 MARCH, 2021

Particulars	Note No.	Year ended 31.03.2021	Year ended 31.03.2020
INCOME			
Revenue from operations	18	7,027,174	7,879,006.86
Other income	19	4,801	15,576.03
Total income		7,031,975	7,894,582.89
EXPENSES			
Direct Expenses	20	1,290,008	1,511,213
Purchases of stock - in - trade	21	1,032,595	1,302,006
Changes in inventories of finished goods, stock - in - trade and work - in - progress	22	85,671	-
Employee benefits expenses	23	3,593,201	5,106,783
Finance costs	24	971	-
Depreciation and amortization expenses	25	179,236	179,236
Other expenses	26	1,444,490	1,961,663
Total expenses		7,626,172	10,060,901
Profit / (loss) before tax		(594,197)	(2,166,319)
Tax expense	27		
(1) Current tax		-	252,650
(2) Deferred tax		-	-
(3) Earlier year adjustment		-	-
Profit/ (loss) for the Year		(594,197)	(2,418,969)
Other comprehensive income			
A (i) Items that will not be reclassified to profit or loss		(48,782)	(43,495)
(ii) Income tax relating to items that will not be reclassified to		-	-
B (i) Items that will be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will be reclassified to profit		-	-
		(48,782)	(43,495)
Total comprehensive income for the year		(642,979)	(2,462,464)
Earnings per equity share (for continuing operations)			
(1) Basic	28	(2.97)	(12.09)
(2) Diluted		(2.97)	(12.09)

As per our report attached
For Goel Mintri & Associates
Chartered Accountants
(Firm Registration No. 013211N)

For and on behalf of Board Of Directors
Cyber Astro Limited

Gopal Dutt
Partner
Membership No. 520858
UDIN:21520858AAAAQR4528
Place: New Delhi
Date: 13.05.2021

Pradeep Gupta
Director
DIN 00007520

Krishan Kant Tulshan
Director
DIN 00009764

CYBER ASTRO LIMITED
CIN:U93090DL1997PLC086975
CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH, 2021
(All amounts in lakhs of INR, unless stated otherwise)

Particulars	Notes	Year Ended 31.03.2021	Year Ended 31.03.2020
A. Cash flow from operating activities			
Profit for the year after tax		(5.94)	(24.19)
<u>Adjustments for:</u>			
Remeasurement of Defined Benefit Plans		(0.49)	(0.43)
Depreciation & Amortization expenses		1.79	1.79
Income Tax Expense		-	2.53
Debit balances written off		-	-
Profit on sale of assets		-	-
Interest Expenses		0.01	-
Interest income		(0.00)	-
Credit balance written back		-	-
		(4.63)	(20.31)
<u>Movements in working capital:</u>			
Adjustments for (increase) / decrease in operating assets:			
Inventories		0.86	0.18
Trade Receivables		(1.03)	0.60
Other current assets		(0.69)	0.83
Adjustments for increase / (decrease) in operating liabilities:			
Provisions		0.98	0.72
Trade payables		4.70	17.35
Other current liabilities		0.62	0.59
Cash generated from operations		0.81	(0.04)
Income tax paid		-	(2.52)
Net cash generated by operating activities (A)		0.81	(2.56)
B. Cash flow from investing activities			
Sale of Property, plant & equipment			-
Interest received		0.00	-
Acquisition of Property, plant & equipment		-	-
Acquisition of intangible assets		-	-
Loans			-
Share of associates			-
Net cash generated by/(used in) investing activities (B)		0.00	-
C. Cash Flow from financing activities			
Proceeds from long term borrowings		-	-
Payment of short term borrowings		-	-
Proceeds from equity share capital		-	-
Interest paid		(0.01)	-
Net Cash generated by/(used in) financing activities		(0.01)	-
D. Exchange difference in foreign currency			
		-	-
Net decrease in Cash and cash equivalents (A+B+C+D)		0.80	(2.56)
Cash and cash equivalents at the beginning of the year		0.93	3.49
Cash and cash equivalents at the end of year end		1.73	0.93

The accompanying statement of significant accounting policies and notes to the financial information are an integral part of this Balance Sheet.

As per our report attached
For Goel Mintri & Associates
Chartered Accountants
(Firm Registration No. 013211N)

For and on behalf of the Board of Directors
Cyber Astro Limited

Gopal Dutt
Partner
Membership No. 520858
UDIN: 21520858AAAAQR4528
Place: New Delhi
Date: 13.05.2021

Pradeep Gupta
Director
DIN 00007520

Krishan Kant Tulshan
Director
DIN 00009764

CYBER ASTRO LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

3 Property, plant & equipment

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK		
	As At 01-04-2020	Additions	Deductions	Adjustment	As At 31.03.2021	As At 01-04-2020	For the Year	Adjustment/Deductions	As At 31.03.2021	As At 31.03.2021	As At 31-03-2020
Computers	147,551.50	-	-	-	147,551.50	57,745.00	-	-	57,745.00	89,806.50	89,806.50
Furniture & Fixtures	781,354.00	-	-	-	781,354.00	433,366.00	106,760.00	-	540,126.00	241,228.00	347,988.00
Equipment & Installations	306,431.00	-	-	-	306,431.00	246,820.00	-	-	246,820.00	59,611.00	59,611.00
Airconditioner	156,475.00	-	-	-	156,475.00	130,660.00	-	-	130,660.00	25,815.00	25,815.00
Total	1,391,811.50	-	-	-	1,391,811.50	868,591.00	106,760.00	-	975,351.00	416,460.50	523,220.50

4 Intangible Assets

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK		
	As At 01-04-2020	Additions	Deductions	Adjustment	As At 31.03.2021	As At 01-04-2020	For the Year	Adjustment/Deductions	As At 31.03.2021	As At 31.03.2021	As At 31-03-2020
Software	582,561.12	-	-	-	582,561.12	316,821.00	72,476.12	-	389,297.12	193,264.00	265,740.12
Total	582,561.12	-	-	-	582,561.12	316,821.00	72,476.12	-	389,297.12	193,264.00	265,740.12

CYBER ASTRO LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Particulars	As at 31.03.2021	As at 31.03.2020
5 Non current investments		
Investments in equity instruments		
Other investments		
Unquoted, fully paid up		
CAPL ESOP Trust	20,000	20,000
Total	<u>20,000</u>	<u>20,000</u>
6 Loans - Non current		
Unsecured, considered good		
Security deposits	654,350	654,350
Loans to related parties	-	-
Other loans (specify nature)	-	-
Total loans	<u>654,350</u>	<u>654,350</u>
7 Deferred tax assets / liabilities (net)		
Deferred tax assets		
- Disallowance under the Income Tax Act		
-- Opening Balance	1,368,500	1,368,500
-- Add : During the year	-	-
	<u>1,368,500</u>	<u>1,368,500</u>
- Carry Forward Losses		
-- Opening Balance	(761,600)	(761,600)
-- Add : During the year	-	-
	<u>(761,600)</u>	<u>(761,600)</u>
TOTAL (A)	<u>606,900</u>	<u>606,900</u>
Deferred tax liabilities		
- Related to Fixed Assets		
-- Opening Balance	10,300	10,300
-- Add : During the year	-	-
	<u>10,300</u>	<u>10,300</u>
TOTAL (B)	<u>10,300</u>	<u>10,300</u>
Net deferred tax assets / liabilities (A+B)	<u>596,600</u>	<u>596,600</u>
8 Inventories		
Finished goods	66,537	152,208
Stock - in - trade (trading goods)	-	-
Total	<u>66,537</u>	<u>152,208</u>
9 Trade receivables		
- Unsecured, considered good		
Exceeding 6 months from payment due date	-	-
Other trade receivables	279,639	176,428
Total trade receivables	<u>279,639</u>	<u>176,428</u>
10 Cash & cash equivalents		
Cash on hand	1,000	1,256
Balances with banks	172,246	92,218
	<u>173,246</u>	<u>93,474</u>
11 Current tax assets / liabilities (net)		
Prepaid income - taxes	-	-
Less: provisions for income- tax	-	-
Net current tax assets	<u>-</u>	<u>-</u>
12 Other current assets		
Capital advances		
Advances other than capital advances		
- Prepaid Expenses	-	-
- Advances to Customers	895,569	895,569
- Other advances	575,167	506,320
Total	<u>1,470,736</u>	<u>1,401,889</u>

CYBER ASTRO LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note 13: Share capital

Particulars

Authorised share capital

2,00,000 fully paid equity shares of Rs. 10 each (as at 31 March, 2020: 2,00,000)

As at
31 March, 2021

2,000,000
2,000,000

As at
31 March, 2020

2,000,000
2,000,000

Issued, subscribed and fully paid-up

2,00,000 fully paid equity shares of Rs. 10 each (as at 31 March, 2020: 2,00,000)

2,000,000
2,000,000

2,000,000
2,000,000

CYBER ASTRO LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Particulars	As at 31.03.2021	As at 31.03.2020
14 Other equity		
General Reserves		
As per the Last Balance Sheet	-	-
Add: Transferred from Retained Earnings	-	-
Retained Earnings		
As per last Balance Sheet	(15,437,621.78)	(12,975,158)
Add: Profit for the year	(642,979.28)	(2,462,464)
	(16,080,601.06)	(15,437,622)
Less: Appropriations	-	-
Transferred to retained earnings	-	-
	(16,080,601.06)	(15,437,622)
TOTAL	(16,080,601.06)	(15,437,622)
15 Provisions - Non current		
Provision for Gratuity	517,207	484,765
Provision for Leave Encashment	177,381	150,757
Provision for Expenses	-	-
Total	694,588	635,522
Provisions - current		
Provision for Gratuity	282,757	266,417
Provision for Leave Encashment	135,793	113,304
Total	418,550	379,721
16 Trade payables		
Due to parties registered under MSMED Act	-	-
Due to other parties	16,647,711	16,177,957
Total	16,647,711	16,177,957
16.1 The Company has not received any intimation from Micro, small and Medium enterprises under the 'Micro, Small		
16.2 Trade Payables includes amount payable to vendors, consultants, employees etc		
17 Other current liabilities		
Revenue received in advance		
Advance payments for which value is still to be given	81,416	12,412
Statutory Dues	109,169	115,920
Total	190,584	128,332

CYBER ASTRO LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Particulars	Year ended 31.03.2021	Year ended 31.03.2020
18 Revenue from operations		
Sale of products	1,934,307	2,196,872.18
Sale of services	5,092,868	5,682,134.68
Total	<u>7,027,174</u>	<u>7,879,006.86</u>
19 Other income		
Interest income	240	60.00
Dividend income	-	-
Credit Balances Written Back	4,561	14,989.03
Notice Period Recoverable	-	527.00
Total	<u>4,801</u>	<u>15,576.03</u>
20 Direct Expenses		
Purchase of Services	1,153,612	1,390,613.62
Packing & Despatch	136,397	120,599.84
Total	<u>1,290,008</u>	<u>1,511,213.46</u>
21 Purchases of stock - in - trade		
Purchase	1,032,595	1,302,006.20
Total	<u>1,032,595</u>	<u>1,302,006.20</u>
22 Changes in inventories of finished goods, stock - in - trade & work - in - progress		
Inventories at the end of the year		
Finished Goods	66,537	152,207.73
Inventory at the beginning of the year		
Traded Goods		
Work-in-progress		
Finished Goods	152,208	152,207.73
Total	<u>85,671</u>	<u>-</u>
23 Employee benefits expenses		
Salaries & wages	3,448,509	4,868,345.00
Contribution to provident & other funds	141,272	204,032.00
Professional Expenses	-	-
Staff welfare expenses	3,420	34,406.00
Staff Recruitment and Training	-	-
Total	<u>3,593,201</u>	<u>5,106,783.00</u>
24 Finance costs		
Interest	971	-
Other borrowing costs (specify nature)	-	-
Total	<u>971</u>	<u>-</u>
25 Depreciation and amortization expense		
Depreciation of tangible assets	106,760	106,760.00
Amortization of intangible assets	72,476	72,476.00
Total	<u>179,236</u>	<u>179,236.00</u>
26 Other expense		
Power & Fuel	405,000	273,000.00
Rent	-	-
Repairs to Building	263,250	276,000.00
Repairs to Machinery	17,652	28,740.28
Insurance	4,203	25,132.00
Rates & Taxes (excluding Income Tax)	19,723	4,972.60
Miscellaneous expenses	430,447	782,419.51
Exchange difference	63,585	82,319.48
Payment to Auditors	30,000	55,000.00
Legal and Professional charges	156,212	143,000.00
Correspondence & Communication	26,740	175,492.96
Travelling & Conveyance	27,678	115,586.00
Debit Balances Written Off	-	-
FMS Charges	-	-
Loss / (profit) on sale of fixed assets (net)	-	-

CYBER ASTRO LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Particulars	Year ended 31.03.2021	Year ended 31.03.2020
Total	1,444,490	1,961,662.83
26.1 Payment to Auditors		
• Statutory audit fee	30,000	30,000.00
• Limited Review	-	-
• Tax audit fees	-	25,000.00
• Certificate and other fees	-	-
• Reimbursement of expenses.	-	-
TOTAL	30,000	55,000.00
26.2 Miscellaneous expenditure includes the following:		
Advertisement & Publicity	-	-
Bank Charges	4,740	11,882.78
Directors Fees	-	-
Lease & Hire Charges	-	-
Membership -Professional Bodies	4,870	15,870.00
Newspaper, Books & Periodicals	200	-
other miscellaneous expenses	391,500	435,450.00
Printing & Stationary	4,285	10,638.43
R & M Others	-	-
Vehicle Running & Maintenance	24,852	308,578.30
Interest	-	-
	430,447	782,419.51
27 Tax expense		
Current tax	-	252,650.00
Deferred tax	-	-
Earlier year adjustment	-	-
Total	-	252,650.00
29 Other comprehensive income		
Items that will not be reclassified to profit or loss	(48,782.00)	(43,495.00)
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	-	-
Total	(48,782.00)	(43,495.00)

Annual Accounts of Cyber Media Services Ltd.
Financial Year 2020-21

CYBER MEDIA SERVICES LIMITED
BALANCE SHEET AS AT 31 MARCH, 2021

Particulars	Note	As at 3/31/2021	As at 3/31/2020
ASSETS			
Non-Current Assets			
Tangible Assets	3	-	-
Intangible Assets	4	-	-
Financial Assets			
Loans	5	14,100	20,000
Deferred Tax Assets (net)	6	-	-
Total Non-Current Assets		14,100	20,000
Current Assets			
Financial Assets			
Cash and Bank Balances	7	13,351	14,649
Current Tax Assets (net)	8	-	-
Other Current Assets	9	303,259	359,751
Total Current Assets		316,610	374,400
TOTAL		330,710	394,400
EQUITY & LIABILITIES			
Equity			
Share Capital	10	900,000	900,000
Other Equity	11	(837,703)	(744,286)
Total Equity		62,297	155,714
Non-Current Liabilities			
Financial Liabilities			
Long Term Borrowings	12	-	-
Total Non-Current Liabilities		-	-
Current Liabilities			
Financial Assets			
Trade Payables	13	268,413	238,686
Total Current Liabilities		268,413	238,686
TOTAL		330,710	394,400

As per our report attached
For Goel Mintri & Associates
Chartered Accountants
(Firm Registration No. 013211N)

For and on behalf of Board Of Directors
Cyber Media Services Ltd

Pradeep Gupta
Director
DIN 00007520

Gopal Dutt
Partner
Membership No. 520858
UDIN: 21520858AAAAQT7155
Place : New Delhi
Dated : 13-05-2021

Krishan Kant Tulshan
Director
DIN 00009764

CYBER MEDIA SERVICES LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31 MARCH, 2021

Particulars	Note No.	Year Ended 3/31/2021	Year Ended 3/31/2020
INCOME			
Revenue from Operations	14	-	-
Other Income	15	-	111,209
Total Revenue		<u>-</u>	<u>111,209</u>
EXPENDITURE			
Employee Benefits Expenses	16	-	-
Depreciation and Amortization Expenses	17	-	-
Other Expenses	18	93,417	95,550
		<u>93,417</u>	<u>95,550</u>
Profit Before Tax		(93,417)	15,659
Exceptional Items	19	-	(31,574,930)
PROFIT BEFORE TAX		(93,417)	31,590,589
Tax Expenses	20		
Current Tax		-	-
Deferred Tax		-	-
Earlier year adjustment		-	36,053,707
Profit (Loss) for the Period		<u>(93,417)</u>	<u>(4,463,118)</u>

As per our report attached
For Goel Mintri & Associates
Chartered Accountants
(Firm Registration No. 013211N)

For and on behalf of Board Of Directors
Cyber Media Services Ltd

Pradeep Gupta
Director
DIN 00007520

Gopal Dutt
Partner
Membership No. 520858
UDIN: 21520858AAAAQT7155
Place : New Delhi
Dated : 13-05-2021

Krishan Kant Tulshan
Director
DIN 00009764

CYBER MEDIA SERVICES LIMITED
CIN: U22130DL2008PLC174146
CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH, 2021
(All amounts in lacs of INR, unless stated otherwise)

Particulars	Notes	Year Ended 3/31/2021	Year Ended 31.03.2020
A. Cash flow from operating activities			
Profit for the year after tax		(0.93)	(44.63)
Adjustments for:			
Depreciation & Amortization expenses		-	
Income Tax Expense		-	360.54
Credit balances written back			(1.11)
Debit balances written off			
Profit on sale of assets			
Interest income		-	
Interest Expense		-	
		(0.93)	314.80
Movements in working capital:			
Adjustments for (increase) / decrease in operating assets:			
Inventories			
Trade Receivables		-	
Other current assets		0.55	1.01
			-
Adjustments for increase / (decrease) in operating liabilities:			
Provisions		-	-
Trade payables		0.30	(510.76)
Other current liabilities		-	-
		(0.08)	(194.95)
Cash generated from operations		(0.08)	(194.95)
Income tax paid		-	0.41
Net cash generated by operating activities (A)		(0.08)	(194.54)
B. Cash flow from investing activities			
Sale of Property, Plant & Equipment		-	0.56
Sale of Intangible Assets			193.67
Interest received		-	
Amount paid for investment		-	
Net cash generated by/(used in) investing activities (B)		-	194.23
C. Cash Flow from financing activities			
Proceeds from long term borrowings			
Payment of short term borrowings			
Loan given		0.06	-
Net Cash generated by/(used in) financing activities		0.06	-
D. Exchange difference in foreign currency			
Net decrease in Cash and cash equivalents (A+B+C+D)		(0.02)	(0.31)
Cash and cash equivalents at the beginning of the year		0.15	0.46
Cash and cash equivalents at the end of year end		0.13	0.15

The accompanying statement of significant accounting policies and notes to the financial information are an integral part of this Balance Sheet.

1-20

As per our report attached
For Goel Mintri & Associates
Chartered Accountants
(Firm Registration No. 013211N)

For and on behalf of Board Of Directors
Cyber Media Services Ltd

Gopal Dutt
Partner
Membership No. 520858
UDIN: 21520858AAAAQT7155
Place : New Delhi
Dated : 13.05.2021

Pradeep Gupta
Director
DIN 00007520

Krishan Kant Tulshan
Director
DIN 00009764

CYBER MEDIA SERVICES LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note No.	Particulars	As at 3/31/2021	As at 3/31/2020
5	Loans - Non current		
	Unsecured, considered good		
	- Security deposits	14,100	20,000
	- Loans to related parties	-	-
	- Other loans (specify nature)	-	-
		<u>14,100</u>	<u>20,000</u>
6	Deferred Tax Assets (Net)		
	Deferred Tax Assets		
	- Disallowance under the Income Tax Act		
	Opening Balance	-	563,600
	Add: During the year	-	(563,600)
		<u>-</u>	<u>-</u>
	- Carry Forward Losses		
	Opening Balance	-	38,274,900
	Add: During the year	-	(38,274,900)
		<u>-</u>	<u>-</u>
	TOTAL (A)	<u>-</u>	<u>-</u>
	Deferred Tax Liabilities		
	- Fixed Assets		
	Opening Balance	-	2,875,100
	Add: During the year	-	(2,875,100)
		<u>-</u>	<u>-</u>
	TOTAL (B)	<u>-</u>	<u>-</u>
	TOTAL (A-B)	<u>-</u>	<u>-</u>
7	Cash and Bank Balances :		
	Cash on hand	-	-
	Balances in Current Accounts	13,351	14,649
	Margin Money	-	-
	TOTAL	<u>13,351</u>	<u>14,649</u>
8	Current Tax Assets (net)		
	Unsecured, considered good		
	Advance Income Tax (Net of Provisions)	-	-
		<u>-</u>	<u>-</u>
9	Other current assets		
	Capital advances		
	Advances other than capital advances		
	- Security deposits	-	-
	- Advances to Customers	303,259	359,751
	- Other advances -Imprest	-	-
	Total	<u>303,259</u>	<u>359,751</u>

CYBER MEDIA SERVICES LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note No.	Particulars	As at 3/31/2021	As at 3/31/2020
10	Share Capital		
	Authorized Share Capital:		
	100,000 (100,000) Equity Shares of Rs. 10/- each	1,000,000	1,000,000
		<u>1,000,000</u>	<u>1,000,000</u>
	Issued, Subscribed and Paid Up		
	90,000 (90,000) Equity Shares of Rs. 10 each, subscribed and fully paid up	900,000	900,000
	TOTAL	<u>900,000</u>	<u>900,000</u>
11	Reserves and Surplus		
	Foreign Currency Translation Reserve	-	-
	Securities Premium Reserves		
	As per the last Balance Sheet	79,600,000	79,600,000
	Add: During the year	-	-
		<u>79,600,000</u>	<u>79,600,000</u>
	Profit and Loss Account		
	As per last Balance Sheet	(80,344,286)	(75,881,168)
	Add: Profit for the year	(93,417.00)	(4,463,118)
		<u>(80,437,703)</u>	<u>(80,344,286)</u>
	TOTAL	<u>(837,703)</u>	<u>(744,286)</u>
13	Trade payables		
	Micro Small and Medium Enterprises	-	-
	Others	268,413	238,686
	TOTAL	<u>268,413</u>	<u>238,686</u>

CYBER MEDIA SERVICES LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note 10: Share capital

Particulars	As at 3/31/2021	As at 3/31/2020
Authorised share capital		
1,00,000 fully paid equity shares of Rs. 10 each (as at 31 March, 2020: 1,00,000)	1,000,000	1,000,000
	1,000,000	1,000,000
Issued, subscribed and fully paid-up		
90,000 fully paid equity shares of Rs. 10 each (as at 31 March, 2020: 90,000)	900,000	900,000
	900,000	900,000

See notes (i) to (iii) below

(i) Fully paid equity shares

Particulars	As at 31 March, 2021		As at 31 March, 2020	
	Number of shares	Amount	Number of shares	Amount
Shares outstanding at the beginning of the year	90,000	900,000	90,000	900,000
Shares issued during the year	-	-	-	-
Shares outstanding at the end of the year	90,000	900,000	90,000	900,000

(ii) Rights, preferences and restriction attached to equity shares

Company has only one class of equity shares having a par value of Rs.10/-. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders

(iii) Details of shares held by shareholders holding more than 5% of shares:

Particulars	As at 31 March, 2021		As at 31 March, 2020	
	Number of shares	% Holding	Number of shares	% Holding
Equity shares of Rs.10 each fully paid				
Kurrent Media LLC	Nil	Nil	90,000	100.00
Cyber Media (India) Ltd	90,000	100.00	Nil	Nil
	90,000	100.00	90,000	100.00

(a) As per records of the company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents legal ownerships of shares

(iv) The Company has not allotted any fully paid up shares pursuant to contract(s) without payment being received in cash nor has allotted any fully paid up shares by way of bonus shares nor has bought back any class of shares during the period of five years immediately preceding the balance sheet date.

CYBER MEDIA SERVICES LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note No.	Particulars	Year Ended 3/31/2021	Year Ended 3/31/2020
14	Revenue from Operations		
	Sale of Services	-	-
	TOTAL	-	-
15	Other Income		
	Interest income	-	-
	Other non-operating income		
	Credit Balances Written back	-	111,209.00
	Difference in Exchange	-	-
	Notice Period	-	-
	TOTAL	-	111,209.00
16	Employee Benefits Expenses		
	Salaries and Wages	-	-
	Contribution to Provident & Other Funds	-	-
	Professional Expenses	-	-
	Staff Welfare Expenses.	-	-
	Staff Training Expenses.	-	-
	TOTAL	-	-
17	Depreciation & Amortization		
	Depreciation of tangible assets	-	-
	Amortization of intangible assets	-	-
	TOTAL	-	-
18	Other expenses		
	Power & Fuel	-	-
	Rental	-	-
	Repairs & Maintenance- Building	-	-
	Repairs & Maintenance- Machinery	-	-
	Insurance	-	-
	Rates & Taxes (excluding Income Tax)	17,424.00	4,000.00
	Miscellaneous Expenditure	1,684.00	5,466.60
	Difference in Exchange	-	-
	Payment to Auditors	17,700.00	17,700.00
	Legal and Professional charges	56,609.00	68,383.00
	Correspondence & Communication	-	-
	Travelling and Conveyance	-	-
	Debit Balance written off	-	-
	Apportioned Expenses	-	-
	Loss on sale of assets	-	-
	TOTAL	93,417.00	95,549.60
18.1	Payment to Auditors		
	• Statutory audit fee	17,700.00	17,700.00
	• Limited Review		
	• Tax audit fees	-	-
	• Certificate and other fees	-	-
	• Reimbursement of expenses.	-	-
	TOTAL	17,700.00	17,700.00
18.2	Miscellaneous expenditure includes the following:		
	Advertisement & Publicity	-	-
	Bank Charges	1,298.00	5,403.00
	Directors Fees	-	-
	Lease Rent & Hire Charges	-	-

CYBER MEDIA SERVICES LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note		Year Ended	Year Ended
No.	Particulars	3/31/2021	3/31/2020
	Membership -Professional Bodies	-	-
	Newspaper, Books & Periodicals	-	-
	other miscellaneous expenses	386.00	63.60
	Printing & Stationery	-	-
	Repairs & Maintenance - Others	-	-
	Vehicle Running & Maintenance	-	-
		1,684.00	5,466.60
19	Exceptional Item		
	Cyber Media (India) Limited w/off	-	(31,574,929.60)
		-	(31,574,929.60)
20	Tax Expense		
	Current tax	-	-
	Deferred tax	-	-
	Earlier year adjustment	-	36,053,707.00
		-	36,053,707.00

Annual Accounts of Cybermedia Digitix Ltd.
Financial Year 2020-21

CYBERMEDIA DIGITIX LIMITED
BALANCE SHEET AS AT 31 MARCH, 2021

(Figures in INR)

	Note No.	As at 31.03.2021	As at 31.03.2020
ASSETS			
Non - current assets			
Property, plant and equipment	3	-	-
Intangible Assets	4	-	-
Financial assets			
Investments	5	899,100.00	899,100.00
Deferred tax assets (net)	6	-	-
Total Non - current assets		899,100.00	899,100.00
Current assets			
Financial assets			
Trade receivables	7	-	-
Cash and cash equivalents	8	30,415.00	8,492.00
Bank balances other than above	8	-	-
Other current assets	9	44,556.00	56,148.00
Total Current assets		74,971.00	64,640.00
Total assets		974,071.00	963,740.00
EQUITY AND LIABILITIES			
EQUITY			
Equity share capital	10	100,000.00	100,000.00
Other equity	11	(248,631.40)	(161,219.40)
Total Equity		(148,631.40)	(61,219.40)
LIABILITIES			
Current liabilities			
Financial liabilities			
Trade payables	12	1,122,702.40	1,024,959.40
Other current liabilities	13	-	-
Total Current liabilities		1,122,702.40	1,024,959.40
Total Equity & Liabilities		974,071.00	963,740.00

As per our report attached
For Goel Mintri & Associates
Chartered Accountants
(Firm Registration No. 013211N)

Gopal Dutt
Partner
Membership No. 520858
UDIN: 21520858AAAAQS4956
Place: New Delhi
Dated: 13/05/2021

For and on behalf of Board Of Directors
Cybermedia Digitix Limited

Pradeep Gupta
Director
DIN 00007520

Krishan Kant Tulshan
Director
DIN 00009764

CYBERMEDIA DIGITIX LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31 MARCH, 2021

(Figures in INR)

Particulars	Note No.	Year ended 31.03.2021	Year ended 31.03.2020
INCOME			
Revenue from operations	14	-	-
Other income	15	123.00	-
Total income		123.00	-
EXPENSES			
Direct Expenses	16	-	-
Cost of materials consumed	17	-	-
Employee benefits expenses	18	-	-
Finance costs	19	-	-
Depreciation and amortization expenses	20	-	-
Other expenses	21	87,535	85,597
Total expenses		87,535	85,597
Profit / (loss) before tax and exceptional items		(87,412)	(85,597)
Tax expense	22		
Current tax		-	-
Deferred tax		-	-
Earlier year adjustment		-	-
Profit/ (loss) for the Year		(87,412)	(85,597)
Earnings per equity share (for continuing operations)	23		
(1) Basic		(8.74)	(8.56)
(2) Diluted		(8.74)	(8.56)

As per our report attached
For Goel Mintri & Associates
Chartered Accountants
(Firm Registration No. 013211N)

For and on behalf of Board Of Directors
Cybermedia Digitix Limited

Pradeep Gupta
Director
DIN 00007520

Gopal Dutt
Partner
Membership No. 520858
UDIN: 21520858AAAAQS4956
Place: New Delhi
Dated: 13/05/2021

Krishan Kant Tulshan
Director
DIN 00009764

CYBERMEDIA DIGITIX LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH, 2021

	Notes	Year Ended 3/31/2021	Year Ended 31.03.2020
A. Cash flow from operating activities			
Profit for the year after tax		(87,412.00)	(85,597.40)
<u>Adjustments for:</u>			
Depreciation & Amortization expenses		-	-
Income Tax Expense		-	-
Interest income		123.00	-
Interest Expense		-	-
		(87,289.00)	(85,597.40)
<u>Movements in working capital:</u>			
Adjustments for (increase) / decrease in operating assets:			
Inventories		-	-
Trade Receivables		-	-
Other current assets		11,592.00	10,863.00
Adjustments for increase / (decrease) in operating liabilities:			
Provisions		-	-
Trade payables		97,743.00	55,807.40
Other current liabilities		-	-
Other financial liabilities		-	-
Cash generated from operations		22,046.00	(18,927.00)
Income tax paid		-	-
Net cash generated by operating activities (A)		22,046.00	(18,927.00)
B. Cash flow from investing activities			
Interest received		(123.00)	-
Amount paid for investment		-	-
Net cash generated by/(used in) investing activities (B)		(123.00)	-
C. Cash Flow from financing activities			
Proceeds from equity share capital		-	-
Interest paid		-	-
Net Cash generated by/(used in) financing activities		-	-
D. Exchange difference in foreign currency			
		-	-
Net decrease in Cash and cash equivalents (A+B+C+D)		21,923.00	(18,927.00)
Cash and cash equivalents at the beginning of the year		8,492.00	27,419.00
Cash and cash equivalents at the end of year end		30,415.00	8,492.00

See accompanying notes to the financial statements

1-23

As per our report attached

For and on behalf of the Board of Directors

For Goel Mintri & Associates

Cybermedia Digitix Limited

Chartered Accountants

(Firm Registration No. 013211N)

Gopal Dutt

Pradeep Gupta

Partner

Director

Membership No. 520858

DIN 00007520

UDIN: 21520858AAAAAQ54956

Place: New Delhi

Krishan Kant Tulshan

Dated: 13/05/2021

DIN: 00009764

CYBERMEDIA DIGITIX LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(Figures in INR)

Particulars	As at 31.03.2021		As at 31.03.2020	
	Number	Amount	Number	Amount
5 NON CURRENT INVESTMENTS				
Trade Investments (in Equity Shares)				
Unquoted				
Cyber Media Research & Services Limited	90,000	899,100	90,000	899,100
Equity shares of Rs.10 each fully paid				
Total	90,000	899,100		899,100

CYBERMEDIA DIGITIX LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(Figures in INR)

Particulars	As at 31.03.2021	As at 31.03.2020
6 Deferred tax assets / liabilities (net)		
Deferred tax assets		
-- Opening Balance	-	-
-- Add : During the year	-	-
	-	-
- Carry Forward Losses		
-- Opening Balance	-	-
-- Add : During the year	-	-
	-	-
TOTAL (A)	-	-
Deferred tax liabilities		
- Related to Fixed Assets		
-- Opening Balance	-	-
-- Add : During the year	-	-
	-	-
TOTAL (B)	-	-
Net deferred tax assets / liabilities (A+B)	-	-
7 Trade receivables		
Unsecured, considered good		
Exceeding 6 months from payment due date	-	-
Other Trade receivables	-	-
Total trade receivables	-	-

CYBERMEDIA DIGITIX LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(Figures in INR)

Particulars	As at 31.03.2021	As at 31.03.2020
8 Cash & cash equivalents		
Cash on hand	600.00	600.00
Balances with banks	19,815.00	7,892.00
Fixed Deposits	10,000.00	-
	<u>30,415.00</u>	<u>8,492.00</u>
Other Bank balances		
Margin Accounts	-	-
	<u>-</u>	<u>-</u>
9 Other current assets		
Preliminary Expenses	32,589.00	43,453.00
Prepaid Expenses	-	-
Advances to Customers	11,967.00	12,695.00
Other advances -Imprest	-	-
	<u>-</u>	<u>-</u>
Total	<u>44,556.00</u>	<u>56,148.00</u>

CYBERMEDIA DIGITIX LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note 12: Share capital

Particulars

(Figures in INR)

	As at 3/31/2021	As at 3/31/2020
Authorised share capital		
10,000 fully paid equity shares of Rs. 10 each (as at 31 March, 2020: 10,000)	100,000	100,000
	100,000	100,000
Issued, subscribed and fully paid-up		
10,000 fully paid equity shares of Rs. 10 each (as at 31 March, 2020: 10,000)	100,000	100,000
	100,000	100,000

CYBERMEDIA DIGITIX LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(Figures in INR)

Particulars	As at 31.03.2021	As at 31.03.2020
11 Other equity		
General Reserves		
As per the Last Balance Sheet	-	-
Add: Transferred from Retained Earnings	-	-
Retained Earnings		
As per last Balance Sheet	(161,219.40)	(75,622.00)
Add: Profit for the year	(87,412.00)	(85,597.40)
	(248,631.40)	(161,219.40)
Less: Appropriations		
Transferred to retained earnings	-	-
	(248,631.40)	(161,219.40)
TOTAL	(248,631.40)	(161,219.40)
12 Trade payables		
Due to parties registered under MSMED Act	-	-
Total outstanding dues of creditors other than micro and small enterprises	1,122,702.40	1,024,959.40
Total	1,122,702.40	1,024,959.40
13 Other current liabilities		
Security Deposit	-	-
Advance payments for which value is still to be given	-	-
Statutory Dues	-	-
Total	-	-

CYBERMEDIA DIGITIX LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(Figures in INR)

Particulars	Year ended 31.03.2021	Year ended 31.03.2020
14 Revenue from operations		
Sale of products	-	-
Sale of services	-	-
Total	<u>-</u>	<u>-</u>
15 Other income		
Interest income	123.00	-
Dividend income	-	-
Credit Balances Written Back	-	-
Difference in Exchange	-	-
Total	<u>123.00</u>	<u>-</u>
16 Direct Expenses		
Printing & Processing	-	-
Content Expenses	-	-
Packing & Despatch	-	-
Total	<u>-</u>	<u>-</u>
17 Cost of materials consumed		
Inventory at the beginning of the year	-	-
Add : Purchases	-	-
	<u>-</u>	<u>-</u>
Less : Inventory at the end of the year	-	-
Cost of materials consumed	<u>-</u>	<u>-</u>
18 Employee benefits expenses		
Salaries & wages	-	-
Contribution to provident & other funds	-	-
Professional Expenses	-	-
Staff welfare expenses	-	-
Staff Recruitment and Training	-	-
Total	<u>-</u>	<u>-</u>
19 Finance costs		
Interest	-	-
Other borrowing costs	-	-
Total	<u>-</u>	<u>-</u>

CYBERMEDIA DIGITIX LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(Figures in INR)

Particulars	Year ended	
	31.03.2021	Year ended 31.03.2020
20 Depreciation and amortization expense		
Depreciation of tangible assets	-	-
Amortization of intangible assets	-	-
Total	<u>-</u>	<u>-</u>
21 Other expense		
Power & Fuel	-	-
Rent	-	-
Repairs to Building	-	-
Repairs to Machinery	-	-
Insurance	-	-
Rates & Taxes (excluding Income Tax)	23,203.00	17,574.40
Miscellaneous expenses	11,032.00	13,223.00
Exchange difference	-	-
Payment to Auditors	11,800.00	11,800.00
Legal and Professional charges	41,500.00	43,000.00
Correspondence & Communication	-	-
Travelling & Conveyance	-	-
Debit Balances Written Off	-	-
FMS Charges	-	-
Loss / (profit) on sale of fixed assets (net)	-	-
Total	<u>87,535.00</u>	<u>85,597.40</u>
21.1 Payment to Auditors		
• Statutory audit fee	11,800.00	11,800.00
• Limited Review	-	-
• Tax audit fees	-	-
• Certificate and other fees	-	-
• Reimbursement of expenses.	-	-
TOTAL	<u>11,800.00</u>	<u>11,800.00</u>
21.2 Miscellaneous expenditure includes the following:		
Advertisement & Publicity	-	-
Bank Charges	-	2,360.00
Directors Fees	-	-
Lease & Hire Charges	-	-
Membership -Professional Bodies	-	-
Newspaper, Books & Periodicals	-	-
other miscellaneous expenses	168.00	-
Printing & Stationary	-	-
R & M Others	-	-
Vehicle Running & Maintenance	-	-
Interest	-	-
Preliminary Expenses Written off	10,864.00	10,863.00
	<u>11,032.00</u>	<u>13,223.00</u>
22 Tax expense		
Current tax	-	-
Deferred tax	-	-
Earlier year adjustment	-	-
Total	<u>-</u>	<u>-</u>

**Annual Accounts of
Cyber Media Services Pte. Limited
Financial Year 2020-21**

CYBER MEDIA SERVICES PTE LIMITED
BALANCE SHEET AS AT 31 MARCH, 2021

Particulars	Note No.	As at	As at	As at	As at
		31.03.2021	31.03.2021	31.03.2020	31.03.2020
		USD	INR	USD	INR
ASSETS					
Non-current assets					
Property, plant and equipment	3	-	-	-	-
Intangible Assets	4	-	-	-	-
Financial assets					
Loans	5	-	-	-	-
Deferred tax assets (net)	6	-	-	-	-
Total Non-current assets		-	-	-	-
Current assets					
Financial assets					
Trade receivables	7	93,990.67	6,908,314.25	3,782.82	282,727.97
Cash and cash equivalents	8	73,103.16	5,373,082.26	1,596.72	119,338.85
Current tax assets (net)	9	-	-	-	-
Other current assets	10	26,100.00	1,918,350.00	34,800.00	2,600,952.00
Total Current assets		193,193.83	14,199,746.51	40,179.54	3,003,018.82
Total assets		193,193.83	14,199,746.51	40,179.54	3,003,018.82
EQUITY AND LIABILITIES					
EQUITY					
Equity Share Capital	11	1,000.00	66,150.00	1,000.00	66,150.00
Other Equity	12	43,891.84	3,233,400.24	33,143.77	2,485,755.37
Total Equity		44,891.84	3,299,550.24	34,143.77	2,551,905.37
Non-current liabilities					
Provisions	13	-	-	-	-
Other non - current liabilities	14	-	-	-	-
Total Non-current liabilities		-	-	-	-
Current liabilities					
Financial liabilities					
Trade payables	15	115,265.27	8,471,997.35	6,035.77	451,113.45
Other financial liabilities excl. provisions	16	-	-	-	-
Other current liabilities	17	32,124.66	2,361,162.51	-	-
Provisions	13	912	67,036.41	-	-
Total Current liabilities		148,301.99	10,900,196.27	6,035.77	451,113.45
Total Equity & Liabilities		193,193.83	14,199,746.50	40,179.54	3,003,018.82

For and on behalf of
Board of Directors

Pradeep Gupta
Director

Place : New Delhi
Dated : 13th May, 2021

CYBER MEDIA SERVICES PTE LIMITED
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2021

Particulars	Note No.	Year ended	Year ended	31.03.2020	31.03.2020
		31.03.2021	31.03.2021	USD	INR
		USD	INR	USD	INR
INCOME					
Revenue from operations	18	1,006,127.79	73,718,983.17	10,504.80	766,010.02
Other income	19	4.33	317.26	-	-
Total income		<u>1,006,132.12</u>	<u>73,719,300.43</u>	<u>10,504.80</u>	<u>766,010.02</u>
EXPENSES					
Direct Expenses	20	941,683.21	68,997,128.80	14,147.95	1,031,668.51
Employee benefits expenses	21	-	-	-	-
Finance costs	22	-	-	-	-
Depreciation and amortization expenses	23	-	-	-	-
Other expenses	24	52,788.78	3,867,833.91	12,253.37	893,515.74
Total expenses		<u>994,471.99</u>	<u>72,864,962.71</u>	<u>26,401.32</u>	<u>1,925,184.25</u>
Profit / (loss) before tax and exceptional items		11,660.13	854,337.73	(15,896.52)	(1,159,174.24)
Tax expense	25				
Current tax		912.06	66,826.64	38.00	2,770.96
Deferred tax		-	-	-	-
Earlier year adjustment		-	-	-	-
Profit after Tax		<u>10,748.07</u>	<u>787,511.09</u>	<u>(15,934.52)</u>	<u>(1,161,945.20)</u>

For and on behalf of
Board of Directors

Pradeep Gupta
Director

Place : New Delhi
Dated : 13th May, 2021

CYBER MEDIA SERVICES PTE LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Particulars	As at	As at
	31.03.2021	31.03.2021
	USD	INR
5 Loans - Non current		
Unsecured, considered good		
- Security deposits	-	-
- Loans to related parties	-	-
- Advances to others	-	-
Total loans	<u>-</u>	<u>-</u>
6 Deferred tax assets / liabilities (net)		
Deferred tax assets		
-- Opening Balance	-	-
-- Add : During the year	-	-
- Carry Forward Losses		
-- Opening Balance	-	-
-- Add : During the year	-	-
TOTAL (A)	<u>-</u>	<u>-</u>
Deferred tax liabilities		
- Related to Fixed Assets		
-- Opening Balance	-	-
-- Add : During the year	-	-
TOTAL (B)	<u>-</u>	<u>-</u>
Net deferred tax assets / liabilities (A+B)	<u>-</u>	<u>-</u>
7 Trade receivables		
- Unsecured, considered good		
Exceeding 6 months from payment due date	-	-
Other trade receivables	93,990.67	6,908,314
Total	<u>93,990.67</u>	<u>6,908,314</u>

8	Cash & cash equivalents		
	Cash on hand	-	-
	Balances with banks	73,103.16	5,373,082
		<u>73,103.16</u>	<u>5,373,082</u>
9	Current tax assets / liabilities (net)		
	Prepaid income - taxes	-	-
	Less: provisions for income- tax	-	-
	Net current tax assets	<u>-</u>	<u>-</u>
10	Other current assets		
	Preliminary Expenses	26,100.00	1,918,350
	Advances to Customers	-	-
	Other advances -Imprest	-	-
		<u>26,100.00</u>	<u>1,918,350</u>
11	Share capital		
	Authorised		
	250,000 Equity Shares of Rs. 10 each	-	-
	Issued, subscribed & paid up		
	1000 Equity Shares of Rs. 1 each	1,000.00	66,150
	Total	<u>1,000.00</u>	<u>66,150</u>

12 Other equity		
Foregin Currency Translation Reserve	-	553,059
General Reserves		
As per the Last Balance Sheet	-	-
Add: Transferred from Retained Earnings	-	-
	-	-
Retained Earnings		
As per last Balance Sheet	33,143.77	1,892,830
Add: Profit for the year	10,748.07	787,511
	43,891.84	2,680,341
Less: Appropriations		
Transferred to retained earnings	-	-
	43,891.84	2,680,341
TOTAL	43,891.84	3,233,400

Additional information as per Schedule III

13 PROVISIONS		
Non current		
Provision for employee benefits		
Provision for Gratuity	-	-
Provision for Expenses	-	-
Provision for Leave Encashment	-	-
	-	-
Current		
Provision for Gratuity	-	-
Provision for Leave Encashment	-	-
Provision for Income Tax	912.06	67,036.41
	912.06	67,036.41
14 Other non - current liabilities		
Revenue received in advance		
Other advances	-	-
Others (specify nature)	-	-
Total	-	-

15 Trade payables

Due to parties registered under MSMED Act	-	-
Due to other parties	115,265.27	8,471,997
Total	<u>115,265.27</u>	<u>8,471,997</u>

16 Other financial liabilities - Current

Current maturities of long term debt		
Interest accrued		
Loans and Advances for value still to given	-	-
	<u>-</u>	<u>-</u>

17 Other current liabilities

Revenue received in advance		
Advance payments for which value is still to be given	32,124.66	2,361,163
Statutory Dues	-	-
Total	<u>32,124.66</u>	<u>2,361,163</u>

CYBER MEDIA SERVICES PTE LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Particulars	Year ended	Year ended
	31.03.2021	31.03.2021
	USD	INR
18 Revenue from operations		
Sale of products (including excise duty)	-	-
Sale of services	1,006,127.79	73,718,983
Other operating revenue	-	-
Total	<u>1,006,127.79</u>	<u>73,718,983</u>
19 Other income		
Interest income	-	-
Dividend income	-	-
Credit Balances Written Back	4.33	317
Notice Pay -Income	-	-
Total	<u>4.33</u>	<u>317</u>
20 Direct Expenses		
Digital Services	941,683.21	68,997,129
Royalty	-	-
Total	<u>941,683.21</u>	<u>68,997,129</u>
21 Employee benefits expenses		
Salaries & wages	-	-
Contribution to provident & other funds	-	-
Professional Expenses	-	-
Staff welfare expenses	-	-
Staff Recruitment and Training	-	-
Total	<u>-</u>	<u>-</u>
22 Finance costs		
Interest	-	-
Other borrowing costs	-	-
Total	<u>-</u>	<u>-</u>
23 Depreciation and amortization expense		
Depreciation of tangible assets	-	-
Amortization of intangible assets	-	-
Depreciation of investment property	-	-
Total	<u>-</u>	<u>-</u>
24 Other expense		
Establishment Expenses		
Power & Fuel	-	-
Rent	-	-
Repairs to Building	-	-
Repairs to Machinery	-	-
Insurance	-	-
Rates & Taxes (excluding Income Tax)	-	-
Miscellaneous expenses	12,638.23	926,003
Exchange difference	-	-
Payment to Auditors	-	-
Legal and Professional charges	10,150.55	743,731
Correspondence & Communication	30,000.00	2,198,100
Travelling & Conveyance	-	-
Debit Balances Written Off	-	-
FMS Charges	-	-
Loss / (profit) on sale of fixed assets (net)	-	-
Provision for doubtful debts and advances	-	-
Total	<u>52,788.78</u>	<u>3,867,834</u>

24.1 Payment to Auditors		
• As Statutory auditor	-	-
• For Taxation Matters	-	-
• For Other Services	-	-
• For reimbursement of expenses.	-	-
TOTAL	<u>-</u>	<u>-</u>

24.2		
Miscellaneous expenditure includes the following:		
Advertisement & Publicity	-	-
Bank Charges	3,938.23	288,554
Directors Fees	-	-
Lease & Hire Charges	-	-
Membership -Professional Bodies	-	-
Newspaper, Books & Periodicals	-	-
other miscellaneous expenses	-	-
Preliminary Expenses Written off	8,700.00	637,449
Printing & Stationary	-	-
R & M Others	-	-
Vehicle Running & Maintenance	-	-
Interest	-	-
	<u>12,638.23</u>	<u>926,003</u>

25 Tax expense		
Current tax	912.06	66,827
Deferred tax	-	-
Deferred tax	-	-
Total	<u>912.06</u>	<u>66,827</u>