

Cyber Astro Limited
Audited Financial Statements
FY 2022-23

CYBER ASTRO LIMITED
CIN:U93090DL1997PLC086975
BALANCE SHEET AS AT 31ST MARCH 2023
(All amounts in lakhs of INR, unless stated otherwise)

Particulars	Note No.	As at	As at
		31 March 2023	31 March 2022
ASSETS			
Non - current assets			
Property, plant and equipment	3	2.03	3.10
Other Intangible Assets	4	0.48	1.21
Financial assets			
Investments	5	0.20	0.20
Loans	6	6.54	6.54
Deferred tax assets (net)	7	-	5.97
Total Non-current assets		9.25	17.01
Current assets			
Inventories	8	0.86	0.67
Financial assets			
Trade receivables	9	0.81	1.33
Cash and cash equivalents	10	0.97	3.28
Other current assets	11	11.28	12.26
Total Current assets		13.92	17.54
Total assets		23.18	34.55
EQUITY AND LIABILITIES			
EQUITY			
Equity share capital	12	20.00	20.00
Other equity	13	(195.03)	(173.43)
Total Equity		(175.03)	(153.43)
LIABILITIES			
Non - current liabilities			
Provisions	16	7.30	7.33
Total Non-current liabilities		7.30	7.33
Current liabilities			
Financial liabilities			
Trade payables	14		
(i) total outstanding dues of micro enterprises and small enterprises		-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		185.48	174.66
Other current liabilities	15	0.37	1.30
Provisions	16	5.06	4.69
Total Current liabilities		190.91	180.65
Total Equity & Liabilities		23.18	34.55

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 of even date

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: 23520858BGUJQA9699

Pradeep Gupta

Director

DIN 00007520

Krishan Kant Tulshan

Director

DIN 00009764

Place: New Delhi

Date: 16th May, 2023

CYBER ASTRO LIMITED

CIN:U93090DL1997PLC086975

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON 31ST MARCH 2023

(All amounts in lakhs of INR, unless stated otherwise)

Particulars	Note No.	For the year ended 31 March 2023	For the year ended 31 March 2022
INCOME			
Revenue from operations	17	67.81	64.31
Other income	18	-	0.05
Total income		67.81	64.37
EXPENSES			
Direct Expenses	19	15.31	15.86
Purchases of stock - in - trade	20	14.36	7.77
Changes in inventories of finished goods, stock - in - trade and work - in - progress	21	(0.19)	-
Employee benefits expenses	22	35.12	37.23
Finance costs	23	0.42	0.01
Depreciation and amortization expenses	24	1.79	1.79
Other expenses	25	16.22	13.70
Total expenses		83.04	76.36
Profit / (loss) before tax		(15.23)	(11.99)
Tax expense	26		
Current tax		-	-
Deferred tax		5.97	-
Earlier year adjustment		-	-
Total Tax expense		5.97	-
Profit/ (loss) for the period		(21.19)	(11.99)
Other comprehensive income	27		
A (i) Items that will not be reclassified to profit or loss		(0.40)	(0.62)
(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		-	-
		(0.40)	(0.62)
Total comprehensive income for the year		(21.60)	(12.61)
Earnings per equity share (for continuing operations)	28		
(1) Basic		(10.60)	(6.00)
(2) Diluted		(10.60)	(6.00)

The accompanying statement of significant accounting policies and notes to the financial information are an integral part of this Statement of Profit and Loss

As per our report attached of even date

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: 23520858BGUJQA9699

Pradeep Gupta

Director

DIN 00007520

Krishan Kant Tulshan

Director

DIN 00009764

Place: New Delhi

Date: 16th May, 2023

CYBER ASTRO LIMITED
CIN:U93090DL1997PLC086975
STATEMENT OF CASH FLOW
(All amounts in lakhs of INR, unless stated otherwise)

Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
A. Cash flow from operating activities		
Profit for the year after tax	(21.19)	(11.99)
<u>Adjustments for:</u>		
Remeasurement of Defined Benefit Plans	(0.40)	(0.62)
Depreciation & Amortization expenses	1.79	1.79
Income Tax Expense	5.97	-
Interest income	-	-
Interest Expense	0.42	0.01
	(13.42)	(10.82)
<u>Movements in working capital:</u>		
Adjustments for (increase) / decrease in operating assets:		
Inventories	(0.19)	-
Trade Receivables	0.52	1.47
Other current assets	0.98	2.44
Adjustments for increase / (decrease) in operating liabilities:		
Provisions	0.33	0.89
Trade payables	10.82	8.18
Other current liabilities	(0.93)	(0.61)
Cash generated from operations	(1.89)	1.56
Income tax paid	-	-
Net cash generated by operating activities (A)	(1.89)	1.56
B. Cash flow from investing activities		
Sale of Property, plant & equipment	-	-
Interest received	-	-
Acquisition of Property, plant & equipment	-	-
Acquisition of intangible assets	-	-
Net cash generated by/(used in) investing activities (B)	-	-
C. Cash Flow from financing activities		
Proceeds from long term borrowings	-	-
Payment of short term borrowings	-	-
Proceeds from equity share capital	-	-
Interest paid	(0.42)	(0.01)
Net Cash generated by/(used in) financing activities	(0.42)	(0.01)
D. Exchange difference in foreign currency		
Net decrease in Cash and cash equivalents (A+B+C+D)	(2.31)	1.55
Cash in Hand	-	1.73
Balances With Banks	3.28	
Cash and cash equivalents at the end of year end (Refer Note 10)	0.97	3.28

The accompanying statement of significant accounting policies and notes to the financial information are an integral part of this Statement of Cash Flow

As per our report attached of even date

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: 23520858BGUJQA9699

Pradeep Gupta
Director
DIN 00007520

Krishan Kant Tulshan
Director
DIN 00009764

Place: New Delhi
Date: 16th May, 2023

CYBER ASTRO LIMITED
CIN:U93090DL1997PLC086975
STATEMENT OF CHANGES IN EQUITY
(All amounts in lakhs of INR, unless stated otherwise)

A. Equity Share Capital

Particulars	Amount
Balance as at 1 April 2021	20.00
Changes in Equity Share Capital Due to Prior Period Errors	-
Restated Balance as at 1 April 2021	20.00
Changes in equity share capital during the year	-
Balance as at 31 March 2022	20.00
Balance as at 1 April 2022	20.00
Changes in Equity Share Capital Due to Prior Period Errors	-
Restated Balance as at 1 April 2022	20.00
Changes in equity share capital during the year	-
Balance as at 31 March 2023	20.00

B. Other Equity

Particulars	Retained Earnings	Total Other Equity
Balance as at 1 April 2021	(160.81)	(160.81)
Changes in accounting policy or prior period errors	-	-
Restated balance as at 1 April 2021	(160.81)	(160.81)
Total comprehensive income for the year	(12.62)	(12.62)
Balance as at 31 March 2022	(173.43)	(173.43)
Balance as at 1 April 2022	(173.43)	(173.43)
Changes in accounting policy or prior period errors	-	-
Restated Balance as at 1 April 2022	(173.43)	(173.43)
Total comprehensive income for the year	-	-
Balance as at 31 March 2023	(173.43)	(173.43)

The accompanying statement of significant accounting policies and notes to the financial information are an integral part of this Statement of change in equity.

As per our report attached of even date

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: 23520858BGUJQA9699

Pradeep Gupta
Director
DIN 00007520

Krishan Kant Tulshan
Director
DIN 00009764

Place: New Delhi
Date: 16th May, 2023

CYBER ASTRO LIMITED

CIN:U93090DL1997PLC086975

NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31ST MARCH 2023

(All amounts in lakhs of INR, unless stated otherwise)

3 Property, plant & equipment

The changes in the carrying value of property, plant and equipment for the year ended March 31, 2023 are as follows :

Particulars	Gross Carrying Value						Accumulated Depreciation					Net Carrying Value	
	As At 01-04-2022	Additions	Acquisition through business combination	Change due to Revaluation	Disposals	As At 31.03.2023	As At 01-04-2022	For the Year	impairment losses or reversals	Adjustment	As At 31.03.2023	As At 31.03.2023	As At 31-03-2022
Computers	1.48	-	-	-	-	1.48	0.58	-	-	-	0.58	0.90	0.90
Furniture & Fixtures	7.81	-	-	-	-	7.81	6.47	1.07	-	-	7.54	0.27	1.34
Equipment & Installations	3.06	-	-	-	-	3.06	2.47	-	-	-	2.47	0.60	0.60
Airconditioner	1.56	-	-	-	-	1.56	1.31	-	-	-	1.31	0.26	0.26
Total	13.92	-	-	-	-	13.92	10.82	1.07	-	-	11.89	2.03	3.10

The changes in the carrying value of property, plant and equipment for the year ended March 31, 2022 are as follows :

Particulars	Gross Carrying Value						Accumulated Depreciation					Net Carrying Value	
	As At 01-04-2021	Additions	Acquisition through business combination	Change due to Revaluation	Disposals	As At 31.03.2022	As At 01-04-2021	For the Year	impairment losses or reversals	Adjustment	As At 31.03.2022	As At 31.03.2022	As At 31-03-2021
Computers	1.48	-	-	-	-	1.48	0.58	-	-	-	0.58	0.90	0.90
Furniture & Fixtures	7.81	-	-	-	-	7.81	5.40	1.07	-	-	6.47	1.34	2.41
Equipment & Installations	3.06	-	-	-	-	3.06	2.47	-	-	-	2.47	0.60	0.60
Airconditioner	1.56	-	-	-	-	1.56	1.31	-	-	-	1.31	0.26	0.26
Total	13.92	-	-	-	-	13.92	9.75	1.07	-	-	10.82	3.10	4.16

4 Other Intangible Assets

The changes in the carrying value of intangible assets for the year ended March 31, 2023 are as follows :

Particulars	Gross Carrying Value						Accumulated Depreciation					Net Carrying Value	
	As At 01-04-2022	Additions	Acquisition through business combination	Change due to Revaluation	Disposals	As At 31.03.2023	As At 01-04-2022	For the Year	impairment losses or reversals	Adjustment	As At 31.03.2023	As At 31.03.2023	As At 31-03-2022
Software	5.83	-	-	-	-	5.83	4.62	0.72	-	-	5.34	0.48	1.21
Total	5.83	-	-	-	-	5.83	4.62	0.72	-	-	5.34	0.48	1.21

The changes in the carrying value of intangible assets for the year ended March 31, 2022 are as follows :

Particulars	Gross Carrying Value						Accumulated Depreciation					Net Carrying Value	
	As At 01-04-2021	Additions	Acquisition through business combination	Change due to Revaluation	Disposals	As At 31.03.2022	As At 01-04-2021	For the Year	impairment losses or reversals	Adjustment	As At 31.03.2022	As At 31.03.2022	As At 31-03-2021
Software	5.83	-	-	-	-	5.83	3.89	0.72	-	-	4.62	1.21	1.93
Total	5.83	-	-	-	-	5.83	3.89	0.72	-	-	4.62	1.21	1.93

NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31ST MARCH 2023

(All amounts in lakhs of INR, unless stated otherwise)

Particulars	As at	As at
	31 March 2023	31 March 2022
5 Non current Investments		
CAPL ESOP Trust	0.20	0.20
Total	<u>0.20</u>	<u>0.20</u>

Particulars	As at	As at
	31 March 2023	31 March 2022
6 Loans - Non current		
Unsecured, considered good		
Security deposits*	6.54	6.54
Total	<u>6.54</u>	<u>6.54</u>

*Security deposit are held with Kolkata office of Cyber Astro Limited and the same is under dispute.

Particulars	As at	As at
	31 March 2023	31 March 2022
7 Deferred tax assets / liabilities (net)		
Deferred tax assets		
- Disallowance under the Income Tax Act		
-- Opening Balance	6.07	13.69
-- Add : During the year	(6.07)	-
	-	13.69
- Carry Forward Losses		
-- Opening Balance	-	(7.62)
-- Add : During the year	-	-
	-	(7.62)
TOTAL (A)	<u>-</u>	<u>6.07</u>
Deferred tax liabilities		
- Related to Fixed Assets		
-- Opening Balance	0.10	0.10
-- Add : During the year	(0.10)	-
	-	0.10
TOTAL (B)	<u>-</u>	<u>0.10</u>
Net deferred tax assets / liabilities (A+B)	<u>-</u>	<u>5.97</u>

Particulars	As at	As at
	31 March 2023	31 March 2022
8 Inventories		
Finished goods	0.86	0.67
Total	<u>0.86</u>	<u>0.67</u>

CYBER ASTRO LIMITED

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NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31ST MARCH 2023

(All amounts in lakhs of INR, unless stated otherwise)

Particulars	As at 31 March 2023	As at 31 March 2022
9 Trade receivables		
Undisputed Trade Receivables -considered good	0.81	1.33
Undisputed Trade Receivables which have significant increase in credit risk	-	-
Undisputed Trade Receivables credit impaired	-	-
Disputed Trade Receivables -considered good	-	-
Disputed Trade Receivables which have significant increase in credit risk	-	-
Disputed Trade Receivables - credit impaired	-	-
Total	0.81	1.33

Aging Schedule of Trade Receivable

Particulars	Outstanding from due date of payment as on March 31, 2023					Total
	Upto 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables -considered good	0.81	-	-	-	-	0.81
Undisputed Trade Receivables which have significant increase in credit risk	-	-	-	-	-	-
Undisputed Trade Receivables credit impaired	-	-	-	-	-	-
Disputed Trade Receivables -considered good	-	-	-	-	-	-
Disputed Trade Receivables which have significant increase in credit risk	-	-	-	-	-	-
Disputed Trade Receivables - credit impaired	-	-	-	-	-	-
Total	0.81	-	-	-	-	0.81

Particulars	Outstanding from due date of payment as on March 31, 2022					Total
	Upto 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables -considered good	1.33	-	-	-	-	1.33
Undisputed Trade Receivables which have significant increase in credit risk	-	-	-	-	-	-
Undisputed Trade Receivables credit impaired	-	-	-	-	-	-
Disputed Trade Receivables -considered good	-	-	-	-	-	-
Disputed Trade Receivables which have significant increase in credit risk	-	-	-	-	-	-
Disputed Trade Receivables - credit impaired	-	-	-	-	-	-
Total	1.33	-	-	-	-	1.33

CYBER ASTRO LIMITED

CIN:U93090DL1997PLC086975

NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31ST MARCH 2023

(All amounts in lakhs of INR, unless stated otherwise)

Particulars	As at	As at
	31 March 2023	31 March 2022
10 Cash & cash equivalents		
Cash on hand	-	-
Balances with banks	0.97	3.28
Total	0.97	3.28
<hr/>		
Particulars	As at	As at
	31 March 2023	31 March 2022
11 Other current assets		
Advances other than capital advances		
- Advances to Vendors	3.63	8.19
- Other advances	7.65	4.08
Total	11.28	12.26

CYBER ASTRO LIMITED
CIN:U93090DL1997PLC086975
NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31ST MARCH 2023
(All amounts in lakhs of INR, unless stated otherwise)

Note 12: Share capital

Particulars	As at	As at
	31 March 2023	31 March 2022
Authorised share capital		
2,00,000 fully paid equity shares of Rs. 10 each (as at 31 March, 2022: 2,00,000)	20.00	20.00
	20.00	20.00
Issued, subscribed and fully paid-up		
2,00,000 fully paid equity shares of Rs. 10 each (as at 31 March, 2022: 2,00,000)	20.00	20.00
	20.00	20.00

See notes (i) to (iii) below

(i) Details of share outstanding at the year end

Particulars	As at 31 March 2023		As at 31 March 2022	
	Number of shares	Amount	Number of shares	Amount
Shares outstanding at the beginning of the year	200,000	20.00	200,000	20.00
Shares issued during the year	-	-	-	-
Shares outstanding at the end of the year	200,000	20.00	200,000	20.00

(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 2023		As at 31 March 2022	
	Number of shares	% Holding	Number of shares	% Holding
Equity shares of Rs.10 each fully paid				
Cyber Media (India) Limited	75,000	37.50	75,000	37.50
Mr. Pradeep Gupta	47,984	23.99	47,984	23.99
Mr. Satrajit Majumdar	40,000	20.00	40,000	20.00
Mrs. Anuradha Gupta	15,000	7.50	15,000	7.50
	177,984	88.99	177,984	88.99

(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

CYBER ASTRO LIMITED

CIN:U93090DL1997PLC086975

NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31ST MARCH 2023

(All amounts in lakhs of INR, unless stated otherwise)

(iv) Details of Holding Company

	As at 31 March 2023		As at 31 March 2022	
	Number of shares	% Holding	Number of shares	% Holding
Cyber Media (India) Limited	75000	37.50	75000	37.50

(v) Shareholding of Promoters

	As at 31 March 2023			As at 31 March 2022		
	Number of shares	% Holding	% change during the year	Number of shares	% Holding	% change during the year
Cyber Media (India) Limited	75000	37.50	-	75000	37.50	-
Mr. Pradeep Gupta	47984	23.99	-	47984	23.99	-

(vi) 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.

(vii) There are no;

- i. Shares reserved for issue under options and
- ii. Contracts/Commitments for the sale of shares or disinvestment
- iii. Securities Convertible into equity shares

(viii) In view of the losses, company has not declared any dividend

CYBER ASTRO LIMITED

CIN:U93090DL1997PLC086975

NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31ST MARCH 2023

(All amounts in lakhs of INR, unless stated otherwise)

Particulars	As at	As at
	31 March 2023	31 March 2022
13 Other equity		
Retained Earnings	(195.03)	(173.43)
	<u>(195.03)</u>	<u>(173.43)</u>

13.1 Retained Earnings

Particulars	As at	As at
	31 March 2023	31 March 2022
Balance at the Beginning of Year	(173.43)	(160.81)
Changes in accounting policy or prior period errors	-	-
Restated balance at the beginning of the year	(173.43)	(160.81)
Profit/(Loss) for the Year	(21.60)	(12.62)
Balance at the End of the Year	<u>(195.03)</u>	<u>(173.43)</u>

Retained earning represents accumulated profits/losses of the Company as per statement of Profit & Loss. It is a free reserve and can be utilised for issuance of bonus shares, payment of dividend, write off of the share issue expenses & other purposes as per the Companies Act, 2013.

CYBER ASTRO LIMITED
CIN:U93090DL1997PLC086975

NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31ST MARCH 2023

(All amounts in lakhs of INR, unless stated otherwise)

14 Trade Payables

Particulars	As at 31 March 2023	As at 31 March 2022
(i) total outstanding dues of micro enterprises and small enterprises		
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	185.48	174.66
Total	185.48	174.66

Disclosure as required by Micro, Small and Medium Enterprises Development Act, 2006

A(i). Principal amount remaining unpaid	-	-
A(ii). Interest amount remaining unpaid	-	-
Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day	-	-
Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Act, 2006	-	-
Interest accrued and remaining unpaid	-	-
Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises	-	-
Total	-	-

Aging Schedule of Trade Payable

Particulars	Outstanding from due date of payment as on March 31, 2023					Total
	Upto 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Total outstanding dues of micro enterprises and small enterprises						
Total outstanding dues of creditors other than micro enterprises and small enterprises	18.68	5.79	10.96	5.33	144.72	185.48
Disputed dues of micro enterprises and small enterprises						
Disputed dues of creditors other than micro enterprises and small enterprises						
Total	18.68	5.79	10.96	5.33	144.72	185.48

Particulars	Outstanding from due date of payment as on March 31, 2022					Total
	Upto 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Total outstanding dues of micro enterprises and small enterprises						
Total outstanding dues of creditors other than micro enterprises and small enterprises	9.02	1.05	3.81	9.85	150.93	174.66
Disputed dues of micro enterprises and small enterprises						
Disputed dues of creditors other than micro enterprises and small enterprises						
Total	9.02	1.05	3.81	9.85	150.93	174.66

CYBER ASTRO LIMITED

CIN:U93090DL1997PLC086975

NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31ST MARCH 2023

(All amounts in lakhs of INR, unless stated otherwise)

Particulars	As at	As at
	31 March 2023	31 March 2022
15 Other current liabilities		
Advance payments for which value is still to be given	-	0.93
Statutory Dues	0.37	0.37
Total	0.37	1.30
16 Provisions - Non current		
Provision for Gratuity	5.54	5.46
Provision for Leave Encashment	1.76	1.87
Total	7.30	7.33
Provisions - current		
Provision for Gratuity	3.49	3.16
Provision for Leave Encashment	1.57	1.53
Total	5.06	4.69

Particulars		For the year ended 31 March 2023	For the year ended 31 March 2022
17	Revenue from operations		
	Sale of products	24.66	17.40
	Sale of services	43.15	46.91
	Total	67.81	64.31
Other Income			
18	Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
	Interest income	-	-
	Round off Balance	-	-
	Credit Balances Written Back	-	0.05
	Total	-	0.05
Direct Expenses			
19	Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
	Purchase of Services	13.84	14.21
	Packing & Despatch	1.47	1.65
	Total	15.31	15.86
Purchases of stock - in - trade			
20	Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
	Purchase	14.36	7.77
	Total	14.36	7.77
Changes in inventories of finished goods, stock - in - trade & work - in - progress			
21	Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
	Inventories at the end of the year		
	Finished Goods	0.86	0.67
	Inventory at the beginning of the year		
	Traded Goods		
	Work-in-progress		
	Finished Goods	0.67	0.67
	Total	(0.19)	-
Employee benefits expenses			
22	Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
	Salaries & wages	33.76	33.40
	Contribution to provident & other funds	1.31	1.27
	Professional Expenses	-	2.50
	Staff welfare expenses	0.06	0.06
	Staff Recruitment and Training	-	-
	Total	35.12	37.23
Finance costs			
23	Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
	Interest	0.42	0.01
	Other borrowing costs (specify nature)	-	-
	Total	0.42	0.01
Depreciation and amortization expense			
24	Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
	Depreciation of tangible assets	1.07	1.07
	Amortization of intangible assets	0.72	0.72
	Total	1.79	1.79

		For the year ended 31 March 2023	For the year ended 31 March 2022
Other expense			
25	Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
	Power & Fuel	3.14	3.04
	Repairs to Building	3.14	3.15
	Repairs to Machinery	0.36	0.44
	Insurance	0.04	0.05
	Rates & Taxes (excluding Income Tax)	0.10	0.09
	Miscellaneous expenses	3.19	4.89
	Exchange difference	0.00	-
	Payment to Auditors	0.30	0.30
	Legal and Professional charges	5.22	1.25
	Correspondence & Communication	0.24	0.27
	Travelling & Conveyance	0.13	0.20
	Debit Balances Written Off	0.37	0.03
	Total	16.22	13.70
Payment to Auditors			
25.1	Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
	• Statutory audit fee	0.30	0.30
	• Limited Review	-	-
	• Tax audit fees	-	-
	• Certificate and other fees	-	-
	• Reimbursement of expenses.	-	-
	TOTAL	0.30	0.30
Miscellaneous expenditure includes the following:			
25.2	Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
	Advertisement & Publicity	0.20	-
	Bank Charges	0.04	0.02
	Directors Fees	-	-
	Lease & Hire Charges	-	-
	Membership -Professional Bodies	0.10	0.22
	Newspaper, Books & Periodicals	-	0.00
	other miscellaneous expenses	2.20	4.05
	Printing & Stationary	0.06	0.03
	R & M Others	-	-
	Vehicle Running & Maintenance	0.60	0.56
		3.19	4.89
Tax expense			
26	Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
	Current tax	-	-
	Deferred tax	5.97	-
	Earlier year adjustment	-	-
	Total	5.97	-
Other comprehensive income			
27	Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
	Items that will not be reclassified to profit or loss	(0.40)	(0.62)
	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	(0.40)	(0.62)

CYBER ASTRO LIMITED
CIN:U93090DL1997PLC086975

NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31ST MARCH 2023

(All amounts in lakhs of INR, unless stated otherwise)

Note 28 Earnings per share

Basic earnings per equity share has been computed by dividing net profit after tax by the weighted average number of equity shares outstanding for the year.

Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
Profit after tax	(21.19)	(11.99)
Number of equity shares	200,000	200,000
Weighted average number of equity shares used in computing the basic earnings per share	200,000	200,000
Basic and Diluted earnings per share of Rs. 10 each	(10.60)	(6.00)
Face value per share (in Rs.)	10.00	10.00

Note 29 Segment Reporting

The Company is engaged in the business of 'research and consulting organization dedicated to the art and science of astrology' which is identified as the only and primary business segment of the Company. Further all the operating facilities located in India. There are no other reportable segments in accordance with the requirements of Ind AS 108 -'Operating Segment Reporting', notified under the Companies (Indian Accounting Standards) Rules, 2015.

29.1 Geographical Information

A. The Company is domiciled in India. The amount of its revenue from external customers broken down by location of customers in tabulated below:

Geography	For the year ended 31 March 2023	For the year ended 31 March 2022
India	51.96	13.90
Outside India	15.85	50.41
	67.81	64.31

B. Information regarding geographical non-current assets is as follows:

Geography	For the year ended 31 March 2023	For the year ended 31 March 2022
India	9.25	11.05
Outside India	-	-
	9.25	11.05

Note 29.2 Information about major customers

Out of the total revenue of Rs. 67.81 lakhs for the year ended 31st March, 2023 and Rs. 64.31 lakhs for the year ended 31st March, 2022 there are no customers who have 10% or more of the total revenue.

CYBER ASTRO LIMITED
CIN:U93090DL1997PLC086975
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note 30: Related party disclosures

a. Related parties and their relationships

	Nature of Relationship	Name of Related Party
i.	Holding Company*	- Cyber Media (India) Limited
ii.	Directors	- Mr. Pradeep Gupta - Mr. Satrajit Majumadar - Mr. Krishan Kant Tulshan
iii.	Key Managerial Personnel	- Mr. Pradeep Gupta - Mr. Satrajit Majumadar - Mr. Krishan Kant Tulshan
iv.	Fellow Subsidiary	- Cyber Media Research & Services Limited - Cyber Media Services Limited - Cyber Digitex Limited (ceased to be a fellow subsidiary from 7 March 2023 on being struck off from the records of Registrar of Companies.

* The company is a subsidiary of Cyber Media (India) Limited due to Board Control.

CYBER ASTRO LIMITED
CIN:U93090DL1997PLC086975
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
(All amounts in lakhs of INR, unless stated otherwise)

Details of Transactions and Outstanding Balances with Related Parties for the Year Ended 31st March 2023

Name of the Parties	Nature of Transactions	Opening Balance	Received During the Year	Paid During the Year	Closing Balance
Mr. Satrajit Majumdar	Director Remuneration	-	-	1.30	-
Cyber Media Research & Services Limited	Expenses incurred by us on behalf of	0.93	0.20	1.13	0.00
Cyber Media (India) Limited	Expenses incurred by us on behalf of	152.60	9.90	3.88	158.62

Details of Transactions and Outstanding Balances with Related Parties for the Year Ended 31st March 2022

Name of the Parties	Nature of Transactions	Opening Balance	Received During the Year	Paid During the Year	Closing Balance
Mr. Satrajit Majumdar	Director Remuneration	-	-	2.69	-
Cyber Media Research & Services Limited	Expenses incurred by us on behalf of	0.03	0.93	0.03	0.93
Cyber Media (India) Limited	Expenses incurred by us on behalf of	144.86	9.16	1.42	152.60

CYBER ASTRO LIMITED

CIN:U93090DL1997PLC086975

NOTES FORMING PART OF THE FINANCIAL STATEMENTS**Note 31. Financial instruments****31.1 Capital management**

The Company manages its capital to ensure that it will be able to continue as going concerns while maximising the return to stakeholders through the optimisation of the debt and equity balance.

Company is not subject to any externally imposed capital requirements.

The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. The Company includes within net debt, interest bearing loans and borrowings less cash and cash equivalents, excluding discontinued operations.

31.2 Categories of Financial Instruments

The carrying value and fair value of financial instruments by categories as of March 31, 2023 were as follows:

Particulars	Amortised Cost	Financial assets/	Financial assets/	Total carrying value	Total Fair value
		liabilities at fair value through profit & loss	liabilities at fair value through OCI		
Financial assets					
Measured at Amortised cost					
(a) Investments	0.20	-	-	0.20	0.20
(b) Loans	6.54	-	-	6.54	6.54
(c) Trade Receivables	0.81	-	-	0.81	0.81
(d) Cash and cash equivalents	0.97	-	-	0.97	0.97
Financial Liabilities					
Measured at Amortised Cost					
(e) Trade payables	185.48	-	-	185.48	185.48

The carrying value and fair value of financial instruments by categories as of March 31, 2022 were as follows:

Particulars	Amortised Cost	Financial assets/	Financial assets/	Total carrying value	Total Fair value
		liabilities at fair value through profit & loss	liabilities at fair value through OCI		
Financial assets					
Measured at Amortised cost					
(a) Investments	0.20	-	-	0.20	0.20
(b) Loans	6.54	-	-	6.54	6.54
(c) Trade Receivables	1.33	-	-	1.33	1.33
(d) Cash and cash equivalents	3.28	-	-	3.28	3.28

CYBER ASTRO LIMITED

CIN:U93090DL1997PLC086975

NOTES FORMING PART OF THE FINANCIAL STATEMENTS**Financial Liabilities****Measured at amortised cost**

(e) Trade payables	174.66	-	-	174.66	174.66
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31.3 Fair value Hierarchy

Level 1- Quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2- Input other than quoted prices included within level 1 that are observable for the asset or liabilities, either directly (i. e as prices) or indirectly (i.e derived from prices).

Level 3- Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs).

The following table presents fair value hierarchy of assets and liabilities measured at fair value on a recurring basis as of March 31, 2023:

Particulars	As at	using		
	31 March 2023	Level 1	Level 2	Level 3
CAPL ESOP Trust	0.20	-	-	0.20

The following table presents fair value hierarchy of assets and liabilities measured at fair value on a recurring basis as of March 31, 2022:

Particulars	As at	using		
	31 March 2022	Level 1	Level 2	Level 3
CAPL ESOP Trust	0.20	-	-	0.20

31.3.1 Valuation technique used to determine Fair value

These investments are immaterial and current information w.r.t. these are not available with the company. The Company has adopted cost as its fair value as Company expects fair value to be equal to its cost of acquisition.

31.4 Financial risk management objectives and policies

The Company's principal financial liabilities, comprise loans and borrowings, trade and other payables. The main purpose of these financial liabilities is to finance the Company's operations. The Company's principal financial assets include loans, trade and other receivables, and cash and cash equivalents that derive directly from its operations.

The company's activities expose it to a variety of financial risks: currency risk, interest rate risk credit risk and liquidity risk. The company's overall risk management strategy seeks to minimise adverse effects from the unpredictability of financial markets on the company's financial performance. The Company's senior management is supported by a financial risk committee that advises on financial risks and the appropriate financial risk governance framework for the Company. The financial risk committee provides assurance to the Company's senior management the Company's financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Company's policies and risk objectives The Audit committee reviews and agrees policies for managing each of these risks, which are summarised below.

31.4.1 Credit Risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and financial institutions and other financial instruments.

CYBER ASTRO LIMITED

CIN:U93090DL1997PLC086975

NOTES FORMING PART OF THE FINANCIAL STATEMENTS**Cash & cash equivalents**

With respect to credit risk arising from financial assets which comprise of cash and cash equivalents, the Company's risk exposure arises from the default of the counterparty, with a maximum exposure equal to the carrying amount of these financial assets at the reporting date. Since the counter party involved is a bank, Company considers the risks of non-performance by the counterparty as non-material.

Trade Receivables

Trade Receivables consist of large number of customers spread across India & abroad. Ongoing credit evaluation is performed on the financial conditions of account receivables.

31.4.2 Liquidity and interest risk tables

The following tables detail the company's remaining contractual maturity for its financial liabilities with agreed repayment periods. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the company can be required to pay. The contractual maturity is based on the earliest date on which the company may be required to pay.

Particulars	Weighted average effective interest rate	0-1 year	1-3 years	3+ years	On Demand	Total	Carrying Amount
31 March, 2023							
Trade payables	-	185.48	-	-	-	185.48	185.48
31 March, 2022							
Trade payables	-	174.66	-	-	-	174.66	174.66

31.5 Fair value measurements

This note provides information about how the company determines fair values of various financial assets and financial liabilities.

Fair value of financial assets and financial liabilities that are not measured at fair value (but fair value disclosures are required)

The directors consider that the carrying amounts of financial assets and financial liabilities recognised in the financial statements approximate their fair values.

Note 32: Income Tax

32.1 Income Taxes Recognised in Profit and Loss

(Amount in lakhs)

Particulars	For the year ended 31st March 2023	For the year ended 31st March 2022
Current Tax		
In respect of the current year	-	-
In respect of the previous years	-	-
In respect of the prior years	-	-
	-	-
Deferred Tax		
In respect of the current year	-	-
In respect of the previous years	-	-
In respect of the prior years	-	-
	-	-
Total Income Tax Expense Recognised in the Current Year	-	-

The income tax expense for the year can be reconciled to the accounting profit as follows:

(Amount in lakhs)

Particulars	For the year ended 31st March 2023	For the year ended 31st March 2022
Profit Before Tax	(15.23)	(11.99)
Statutory Income tax rate	26.00%	26.00%
Tax at Indian statutory income tax rate	-	-
Effect of income that is exempt from taxation	-	-
Effect of expenses that are not deductible in determining taxable profit	-	-
Adjustment recognised in the current year in relation to the current tax of prior years	-	-
Income tax expense recognised in profit or loss	-	-
Total Income Tax Expense Recognised in the Current Year	-	-

32.2 Income Tax Recognised in Other Comprehensive Income

(Amount in lakhs)

Particulars	For the year ended 31st March 2021	For the year ended 31st March 2020
Current Tax		
Remeasurements of Defined Benefit Obligation	-	-
Deferred Tax		
Remeasurements of Defined Benefit Obligation	-	-
Total Income Tax Recognised in Other Comprehensive Income	-	-

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

33 Accounting Ratio

Particulars		Numerator	Denominator	As at March 31, 2023	As at March 31, 2022	% Variance	Reason for Variance
Current Ratio	in times	Current Assets	Current Liabilities	0.07	0.10	-24.89	The current ratio has been reduced due to increase in Trade Payables and reduce in trade receivables
Debt-Equity Ratio	in times	Total Debt	Shareholder's Equity	-	-	-	Not Applicable as the company does not have debt.
Debt Service Coverage Ratio (DSCR)	in times	Earning Available for Debt Service	Debt Service	-	-	-	Not Applicable as the company does not have debt.
Return on Equity Ratio (ROCE)	in %	Net Profits after taxes-Preference Dividend	Average Shareholder's Equity	12.91	8.15	58.34	Ratio is increased due to increase in Purchases and resulted increase in loss and negative equity during the Year
Trade Receivables Turnover Ratio	in times	Revenue from Operations	Avg. Accounts Receivable	63.44	31.22	103.20	The ratio has been increased due to decrease in credit period of trade receivables
Trade Payables Turnover Ratio	in times	Purchases of Goods and services and other expenses	Average Trade Payables	0.09	0.09	-9.81	Not required as variance is below 25%
Net Capital Turnover Ratio	in times	Revenue from Operations	Working Capital	-0.38	-0.39	-2.91	Not required as variance is below 25%
Net Profit Ratio	in %	Net Profit	Revenue from Operations	-31.26	-18.62	67.84	Ratio is increased due to increase in Purchases and resulted increase in loss during the Year
Return on Capital Employed	in %	Earning before interest and taxes	Capital Employed	9.05	8.14	11.26	Not required
Return on Investments	in %	Income generated from investments	Time weighted average investments	-	-	-	Not Required

Note 34: Additional Regulatory Information

- i) Title deeds of Immovable Property not held in name of the Company**
The Company does not hold any immovable property, hence clause (i) is not applicable to company.
- ii) Fair Value of Investment Property**
The company does not have Investment Property, hence clause (ii) is not applicable to company.
- iii) Revaluation of Property, Plant & Equipment**
The Company has not revalued its Property, Plant and Equipment , hence clause (iii) is not applicable to the company.
- iv) Revaluation of Intangible Assets**
The Company has not revalued its Intangible Assets , hence clause (iv) is not applicable to the company.
- v) Loans or Advances to specified persons**
The company has not granted Loans or Advances in the nature of loans to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are: (a) repayable on demand; or (b) without specifying any terms or period of repayment, hence clause (v) is not applicable to company.
- vi) Capital Work-in-Progress (CWIP) ageing schedule/ completion schedule**
The Company does not have Capital Work-in-Progress (CWIP) , hence clause (vi) is not applicable to the company.
- vii) Intangible assets under development ageing schedule/ completion schedule**
The Company does not have intangible assets under development, hence clause (vii) is not applicable to the company
- viii) Details of Benami Property held**
No proceedings have been initiated or are pending against the company under the Benami Transactions (Prohibition) Act,1988, hence clause (viii) is not applicable to the company.
- ix) Borrowings secured against current assets**
The Company has not borrowed any amount from any bank or financial institution against current assets, hence clause (ix) is not applicable.
- x) Willful Defaulter**
The company has not been declared as a willful defaulter by any bank or financial institution or any other lender, hence clause (x) is not applicable to company.
- xi) Relationship with Struck off Companies**
The company has not undertaken any transaction with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, hence clause (xi) is not applicable.
- xii) Registration of charges or satisfaction with Registrar of Companies (ROC)**
There are no charges or satisfaction that need to be registered with ROC beyond the statutory period , hence clause (xii) is not applicable.
- xiii) Compliance with number of layers of companies**
The provisions of clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017 are not applicable to the company as per Section 2(45) of the Companies Act,2013 hence clause (xiii) is not applicable.
- xiv) Accounting Ratio**
These accounting rates are disclosed in note 33 to the financial statements.
- xv) Compliance with approved Scheme(s) of Arrangements**
No scheme of Arrangements has been approved by competent authority in terms of sections 230 to 237 of the Companies Act,2013 in respect of the Company, hence clause (xv) is not applicable to company.

xvi) Utilization of Borrowed funds and share premium

The company has not neither advanced any loans or unvested fund to any other person or entity nor received any funds from any person or entity, hence clause (xvi) is not applicable.

Note 35: Other Additional Information

The following is the other additional information required by Para 7 of the General Instructions for Preparation of Statement of Profit and Loss of Division II of Schedule III of the Companies Act, 2013

i) Undisclosed income

The Company records all the transaction in the books of accounts properly and has no undisclosed income during the year or in previous years in the tax assessments under the Income Tax Act, 1961 hence clause (i) is not applicable to the company.

ii) Corporate social responsibility

The Provisions of section 135 of the Companies Act, 2013 are not applicable to the company hence clause (m) is not applicable to the company.

iii) Details of Crypto currency or Virtual currency

The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year hence clause (n) is not applicable to the company.

Note 36: There is no event occur after reporting period which needs to be disclosed.

Note 37:

The figures of the previous period have been re-grouped / re-classified wherever necessary to correspond with the figures of the current year. Trade receivables and trade payables are subject to external confirmations.

Note 38:

There is no further information required to be disclosed as per Schedule III to the Companies Act, 2013, Companies (Indian Accounting Standards) Rules 2015 or other provisions of the Companies Act, 2013.

Note 39: Approval of Financial Statements

The financial statements of the Company for the year ended March 31, 2023 were approved by the board of directors in their meeting held on May 16 2023. The Financial Statements can be re-opened/voluntary revised under certain circumstances as provided under section 130 & 131 of the Companies Act, 2013.

As per our report of even date 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: 23520858BGUJQA9699

Pradeep Gupta

Director

DIN 00007520

Krishan Kant Tulshan

Director

DIN 00009764

Place: New Delhi

Date: 16th May, 2023

Cyber Media Services Limited
Audited Financial Statements
FY 2022-23

CYBER MEDIA SERVICES LIMITED
CIN: U22130DL2008PLC174146
BALANCE SHEET AS AT 31 MARCH, 2023
(All amounts in lacs of INR, unless stated otherwise)

Particulars	Note	As at 31 March 2023	As at 31 March 2022
ASSETS			
Financial Assets			
Loans	3	0.14	0.14
Deferred Tax Assets (net)	4	-	-
Total Non-Current Assets		0.14	0.14
Current Assets			
Financial Assets			
Cash and Bank Balances	5	0.13	0.13
Current Tax Assets (net)	6	-	-
Other Current Assets	7	-	1.92
Total Current Assets		0.13	2.05
TOTAL ASSETS		0.27	2.20
EQUITY & LIABILITIES			
Equity			
Equity share capital	8	9.00	9.00
Other Equity	9	(10.13)	(9.26)
Total Equity		(1.13)	(0.26)
LIABILITIES			
Current Liabilities			
Financial liabilities			
Trade payables			
(i) total outstanding dues of micro enterprises and small enterprises			
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	10	1.22	2.28
Other Current liabilities	11	0.18	0.18
Total Current Liabilities		1.40	2.46
TOTAL EQUITY & LIABILITIES		0.27	2.20
-			
The accompanying statement of significant accounting policies and notes to the financial information are an integral part of this Balance Sheet.			
	1-25		

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 LIMITED

Gopal Dutt
Partner
Membership No. 520858
UDIN: 23520858BGUJQB8399

Pradeep Gupta
Director
DIN 00007520

Place : New Delhi
Date: 16th May, 2023

Krishan Kant Tulshan
Director
DIN 00009764

CYBER MEDIA SERVICES LIMITED
CIN: U22130DL2008PLC174146
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31 MARCH, 2023
(All amounts in lacs of INR, unless stated otherwise)

Particulars	Note No.	Year ended 31 March 2023	Year ended 31 March 2022
INCOME			
Revenue from Operations	12	-	-
Other Income	13	-	-
Total Income		-	-
EXPENSES			
Other Expenses	14	0.87	0.89
Total Expenses		0.87	0.89
PROFIT BEFORE TAX		(0.87)	(0.89)
Tax Expenses	15	-	-
Current Tax		-	-
Deferred Tax		-	-
Earlier year adjustment		-	-
Profit (Loss) for the Period		(0.87)	(0.89)
Other Comprehensive Income			
(A) (I) Items that will not be reclassified to profit or loss		-	-
(II) Income tax relating to items that will not be reclassified to profit or loss		-	-
(B) (I) Items that will be reclassified to profit or loss		-	-
(II) Income tax relating to items that will be reclassified to profit or loss		-	-
Total other comprehensive income		-	-
Total comprehensive income for the year		(0.87)	(0.89)
Earnings Per Equity Share	16		
- Basic (Rs.)		(0.97)	(0.99)
- Diluted (Rs.)		(0.97)	(0.99)
The accompanying statement of significant accounting policies and notes to the financial information are an integral part of this Balance Sheet.	1-25		

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

Gopal Dutt
Partner
Membership No. 520858
UDIN: 23520858BGUJQB8399

Place : New Delhi
Date: 16th May, 2023

For and on behalf of Board Of Directors
CYBER MEDIA SERVICES LIMITED

Pradeep Gupta
Director
DIN 00007520

Krishan Kant Tulshan
Director
DIN 00009764

CYBER MEDIA SERVICES LIMITED
CIN: U22130DL2008PLC174146
CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH, 2022
(All amounts in lacs of INR, unless stated otherwise)

Particulars	Year ended 31 March 2023	Year ended 31 March 2022
A. Cash flow from operating activities		
Profit for the year after tax	(0.87)	(0.89)
Adjustments for:		
Profit on sale of assets	-	-
Interest Expense	-	-
	(0.87)	(0.89)
Movements in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	-	-
Other current assets	1.93	1.12
Adjustments for increase / (decrease) in operating liabilities:		
Provisions	-	-
Trade payables	(1.06)	(0.23)
Other current liabilities	-	-
Cash generated from operations	-	-
Income tax paid	-	-
Net cash generated by operating activities (A)	-	-
B. Cash flow from investing activities		
Loans	-	-
Share of associates	-	-
Net cash generated by/(used in) investing activities (B)	-	-
C. Cash Flow from financing activities		
Proceeds from long term borrowings	-	-
Payment of short term borrowings	-	-
Loan given	-	-
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)	-	-
Cash and cash equivalents at the beginning of the year	0.13	0.13
Cash and cash equivalents at the end of year end	0.13	0.13

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

1-25

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 LIMITED

Gopal Dutt
Partner
Membership No. 520858
UDIN: 23520858BGUJQB8399

Pradeep Gupta
Director
DIN 00007520

Place : New Delhi
Date: 16th May, 2023

Krishan Kant Tulshan
Director
DIN 00009764

CYBER MEDIA SERVICES LIMITED
CIN: U22130DL2008PLC174146
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH, 2023
(All amounts in lacs of INR, unless stated otherwise)

A. Equity Share Capital

Particulars	Amount
Balance as at 1 April 2021	9.00
Changes in Equity Share Capital Due to Prior Period Errors	-
Restated Balance as at 1 April 2021	9.00
Changes in equity share capital during the year	-
Balance at 31 March 2022	9.00
Balance as at 1 April 2022	9.00
Changes in Equity Share Capital Due to Prior Period Errors	-
Restated Balance as at 1 April 2022	9.00
Changes in equity share capital during the year	-
Balance at 31 March 2023	9.00

B. Other Equity

Particulars	Security Premium	Retained Earnings	Total Other Equity
Balance as at 1 April 2021	796.00	(804.37)	(8.37)
Profit for the year		(0.89)	(0.89)
Balance at 31 March 2022	796.00	(805.26)	(9.26)
Profit for the year		(0.87)	(0.87)
Changes in equity share capital during the year	796.00	(806.13)	(10.13)
Balance as at 1 April 2021	796.00	(804.37)	(8.37)
Changes in Prior Period Errors	-	-	-
Restated Balance at the beginning of 1 April 2021	796.00	(804.37)	(8.37)
Add: Profit/(Loss) for the year	-	(0.89)	(0.89)
Balance at 31 March, 2022	796.00	(805.26)	(9.26)
Balance as at 1 April 2022	796.00	(805.26)	(9.26)
Changes in Prior Period Errors	-	-	-
Restated Balance at the beginning of 1 April 2022	796.00	(805.26)	(9.26)
Add: Profit/(Loss) for the year	-	(0.87)	(0.87)
Balance at 31 March, 2023	796.00	(806.13)	(10.13)

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

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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 MEDIA SERVICES LIMITED

Gopal Dutt
Partner
Membership No. 520858
UDIN: 23520858BGUJQB8399

Pradeep Gupta
Director
DIN 00007520

Place: New Delhi
Date: 16th May, 2023

Krishan Kant Tulshan
Director
DIN 00009764

CYBER MEDIA SERVICES LIMITED
CIN: U22130DL2008PLC174146
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
(All amounts in lacs of INR, unless stated otherwise)

3 Loans - Non current

Particulars	As at	As at
	31 March 2023	31 March 2022
Unsecured, considered good		
- Security deposits	0.14	0.14
- Loans to related parties	-	-
	<u>0.14</u>	<u>0.14</u>

4 Deferred Tax Assets (Net)

Particulars	As at	As at
	31 March 2023	31 March 2022
Deferred Tax Assets		
- Disallowance under the Income Tax Act		
Opening Balance	-	-
Add: During the year	-	-
	<u>-</u>	<u>-</u>
- Carry Forward Losses		
Opening Balance	-	-
Add: During the year	-	-
	<u>-</u>	<u>-</u>
TOTAL (A)	<u>-</u>	<u>-</u>
Deferred Tax Liabilities		
- Fixed Assets		
Opening Balance	-	-
Add: During the year	-	-
	<u>-</u>	<u>-</u>
TOTAL (B)	<u>-</u>	<u>-</u>
TOTAL (A-B)	<u>-</u>	<u>-</u>

5 Cash and Bank Balances :

Particulars	As at	As at
	31 March 2023	31 March 2022
Balances in Current Accounts	0.13	0.13
Margin Money	-	-
TOTAL	<u>0.13</u>	<u>0.13</u>

6 Current Tax Assets (net)

Particulars	As at	As at
	31 March 2023	31 March 2022
Unsecured, considered good		
Advance Income Tax (Net of Provisions)	-	-
	<u>-</u>	<u>-</u>

7 Other current assets

Particulars	As at	As at
	31 March 2023	31 March 2022
- Advances to Vendors	-	1.92
- Other advances -Imprest	-	-
Total	<u>-</u>	<u>1.92</u>

CYBER MEDIA SERVICES LIMITED

CIN: U22130DL2008PLC174146

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(All amounts in lacs of INR, unless stated otherwise)

Note 8: Share capital

Particulars	As at 31 March 2023	As at 31 March 2022
Authorised share capital		
1,00,000 fully paid equity shares of Rs. 10 each (as at 31 March, 2018: 1,00,000)	10.00	10.00
	10.00	10.00
Issued, subscribed and fully paid-up		
90,000 fully paid equity shares of Rs. 10 each (as at 31 March, 2018: 90,000)	9.00	9.00
	9.00	9.00

See notes (i) to (iii) below

(i) The reconciliaton of number of share outstanding is set out below:

Particulars	As at 31 March, 2023		As at 31 March, 2022	
	Number of shares	Amount	Number of shares	Amount
Shares outstanding at the beginning of the year	90,000	9.00	90,000	9.00
Shares issued during the year	-	-	-	-
Shares outstanding at the end of the year	90,000	9.00	90,000	9.00

(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, 2023		As at 31 March, 2022	
	Number of shares	% Holding	Number of shares	% Holding
Equity shares of Rs.10 each fully paid				
Cyber Media (India) Limited	90,000	100.00	90,000	100.00
	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

CYBER MEDIA SERVICES LIMITED

CIN: U22130DL2008PLC174146

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(All amounts in lacs of INR, unless stated otherwise)

(iv) Details of Holding Company

	As at 31 March, 2023		As at 31 March, 2022	
	Number of shares	% Holding	Number of shares	% Holding
Cyber Media (India) Limited	90,000	100.00	90,000	100.00
	90,000	100.00	90,000	100.00

(v) Shareholding of Promoters

	As at 31 March, 2023			As at 31 March, 2022		
	Number of shares	% Holding	% changes during the year	Number of shares	% Holding	% changes during the year
Cyber Media (India) Limited	90,000	100.00	-	90,000	100.00	-
	90,000	100.00	-	90,000	100.00	-

(vi) 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.

(vii) The Company has not declared any dividend on equity share of the Company.

CYBER MEDIA SERVICES LIMITED
CIN: U22130DL2008PLC174146
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
(All amounts in lacs of INR, unless stated otherwise)

Note 9: Other Equity

Particulars	As at	As at
	31 March 2023	31 March 2022
Retained Earnings	(806.13)	(805.26)
Security Premium	796.00	796.00
Total	(10.13)	(9.26)

Note 9.1 Retained Earnings

Particulars	As at	As at
	31 March 2023	31 March 2022
Balance at the beginning of year	(805.26)	(804.37)
Profit/(Loss) for the year	(0.87)	(0.89)
Balance at the end of the year	(806.13)	(805.26)

Retained earning represents accumulated profits/losses of the Company as per Statement of Profit & Loss. It is a free reserve and can be utilised for issuance of bonus shares, payment of dividend, write off of share issue expenses & other purposes as per the Companies Act, 2013.

Note 9.2 Security Premium

Particulars	As at	As at
	31 March 2023	31 March 2022
Balance at the beginning of year	796.00	796.00
Changes during the year	-	-
Balance at the end of the year	796.00	796.00

Security premium is credited on receipt of share premium on issuance of equity shares in earlier years. It can be utilised as per section 52 of Companies Act, 2013.

CYBER MEDIA SERVICES LIMITED
CIN: U22130DL2008PLC174146
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
(All amounts in lacs of INR, unless stated otherwise)

10 Trade payables

Particulars	As at 31 March 2023	As at 31 March 2022
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	1.22	2.28
Total	1.22	2.28

Disclosure as required by Micro, Small and Medium Enterprises Development Act, 2006

Particulars	As at 31 March 2023	As at 31 March 2022
A(i). Principal amount remaining unpaid	-	-
A(ii). Interest amount remaining unpaid	-	-
Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day	-	-
Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Act, 2006	-	-
Interest accrued and remaining unpaid	-	-
Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises	-	-

Aging Schedule of Trade Payables

Particulars	Outstanding from due date of payment as on March 31, 2023					Total
	Upto 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	0.04	-	-	0.01	1.17	1.22
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
Total	0.04	-	-	0.01	1.17	1.22

Particulars	Outstanding from due date of payment as on March 31, 2022					Total
	Upto 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	0.33	0.08	0.19	0.05	1.63	2.28
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
Total	0.33	0.08	0.19	0.05	1.63	2.28

CYBER MEDIA SERVICES LIMITED
CIN: U22130DL2008PLC174146
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
(All amounts in lacs of INR, unless stated otherwise)

11 Other Current liabilities

Particulars	As at	As at
	31 March 2023	31 March 2022
Audit fees payable	0.18	0.18
TOTAL	0.18	0.18

CYBER MEDIA SERVICES LIMITED
CIN: U22130DL2008PLC174146
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
(All amounts in lacs of INR, unless stated otherwise)

12 Revenue from Operations

Particulars	Year ended 31 March 2023	Year ended 31 March 2022
Sale of Services	-	-
TOTAL	-	-

13 Other Income

Particulars	Year ended 31 March 2023	Year ended 31 March 2022
Interest income	-	-
Other non-operating income		
Credit Balances Written back	-	-
TOTAL	-	-

14 Other expenses

Particulars	Year ended 31 March 2023	Year ended 31 March 2022
Rates & Taxes (excluding Income Tax)	0.07	0.09
Miscellaneous Expenditure	-	-
Payment to Auditors	0.18	0.18
Legal and Professional charges	0.62	0.62
Debit Balance written off	-	-
TOTAL	0.87	0.89

14.1 Payment to Auditors

• Statutory audit fee	0.18	0.18
• Limited Review		
• Tax audit fees	-	-
• Certificate and other fees	-	-
• Reimbursement of expenses.	-	-
TOTAL	0.18	0.18

14.2 Miscellaneous expenditure includes the following:

Bank Charges	-	-
other miscellaneous expenses	-	-
	-	-

CYBER MEDIA SERVICES LIMITED
CIN: U22130DL2008PLC174146
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
(All amounts in lacs of INR, unless stated otherwise)

Note 15 : Tax expense

Particulars	Year ended 31 March 2023	Year ended 31 March 2022
Current tax	-	-
Deferred tax	-	-
Earlier year adjustment	-	-
Total	-	-

Note: 15.1 Income taxes recognised in profit and loss

Particulars	Year ended 31 March 2023	Year ended 31 March 2022
Current tax		
In respect of the current year	-	-
In respect of the prior years	-	-
Deferred tax		
In respect of the current year	-	-
In respect of the prior years	-	-
Total income tax expense recognised in the current year	-	-

The income tax expense for the year can be reconciled to the accounting profit as follows:

Particulars	Year ended 31 March 2023	Year ended 31 March 2022
Profit before Tax	(0.87)	(0.89)
Less: B/f Losses	-	-
Less: Unabsorbed Depreciation	-	-
Net Income		
Statutory Income tax rate	26%	26%
Tax at Indian statutory income tax rate	-	-
Effect of income that is exempt from taxation	-	-
Effect of expenses that are not deductible in determining taxable profit	-	-
Adjustment recognised in the current year in relation to the current tax of prior years	-	-
Income tax expense recognised in profit or loss	-	-

Note: 15.2 Income Tax Recognised in Other Comprehensive Income

Particulars	Year ended 31 March 2023	Year ended 31 March 2022
Current tax		
Remeasurements of defined benefit obligation	-	-
Deferred Tax		
Remeasurements of defined benefit obligation	-	-
Total Income Tax Recognised in Other Comprehensive Income	-	-

CYBER MEDIA SERVICES LIMITED**CIN: U22130DL2008PLC174146****NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

(All amounts in lacs of INR, unless stated otherwise)

Note 16: Earnings per share

Basic earnings per equity share has been computed by dividing net profit after tax by the weighted average number of equity shares outstanding for the year.

Particulars	For the Year ended 31 March, 2023	For the Year ended 31 March, 2022
Profit after tax (Rs. In lakhs)	(0.87)	(0.89)
Number of equity shares	90,000	90,000
Weighted average number of equity shares used in computing the basic earnings per share	90,000	90,000
Basic and Diluted earnings per share of Rs. 10 each	(0.97)	(0.99)
Face value per share (in Rs.)	10	10

Note 17: Segment Reporting

The Company is engaged in the business of 'Content Development Services' which is identified as the only and primary business segment of the Company. Further all the operating facilities located in India. There are no other reportable segments in accordance with the requirements of Ind AS 108 -'Operating Segment Reporting', notified under the Companies (Indian Accounting Standards) Rules, 2015. During the financial year ended on 31.03.2020, there is no revenue under operations which is needs to be reported separately.

CYBER MEDIA SERVICES LIMITED

CIN: U22130DL2008PLC174146

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(All amounts in lacs of INR, unless stated otherwise)

Note 18. Financial instruments**18.1 Capital management**

The Company manages its capital to ensure that it will be able to continue as going concerns while maximising the return to stakeholders through the optimisation of the debt and equity balance. Company is not subject to any externally imposed capital requirements.

The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. The Company includes within net debt, interest bearing loans and borrowings less cash and cash equivalents, excluding discontinued operations.

18.1.1 Gearing Ratio

Particulars	As at	As at
	31 March 2023	31 March 2022
Borrowings	-	-
Current maturities of long term debt	-	-
Less: Cash and Bank Balances	0.13	0.13
Net Debt	0.13	0.13
Equity	(1.13)	(0.26)
Capital and net debt	(1.00)	(0.13)
Gearing Ratio	(7.69)	(1.00)

18.2 Categories of Financial Instruments

The carrying value and fair value of financial instruments by categories as of March 31, 2023 were as follows:

Particulars	Amortised Cost	Financial assets/ liabilities at fair value		Total carrying value	Total Fair value
		through profit & loss	through OCI		
Financial assets					
Measured at Amortised cost					
(a) Investments*	-	-	-	-	-
(b) Loans	0.14	-	-	0.14	0.14
(c) Trade Receivables	-	-	-	-	-
(d) Cash and cash equivalents	0.13	-	-	0.13	0.13
Financial Liabilities					
Measured at amortised cost					
(e) Borrowings	-	-	-	-	-
(f) Trade payables	1.22	-	-	1.22	1.22

CYBER MEDIA SERVICES LIMITED

CIN: U22130DL2008PLC174146

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(All amounts in lacs of INR, unless stated otherwise)

The carrying value and fair value of financial instruments by categories as of March 31, 2022 were as follows:

Particulars	Amortised Cost	Financial assets/ liabilities at fair value through profit & loss	Financial assets/ liabilities at fair value through OCI	Total carrying value	Total Fair value
Financial assets					
Measured at Amortised cost					
(a) Investments	-	-	-	-	-
(b) Loans	0.14	-	-	0.14	0.14
(c) Trade Receivables	-	-	-	-	-
(d) Cash and cash equivalents	0.13	-	-	0.13	0.13
Financial Liabilities					
Measured at amortised cost					
(e) Borrowings	-	-	-	-	-
(f) Trade payables	2.28	-	-	2.28	2.28
(g) Other financial liabilities	-	-	-	-	-

18.3 Fair value Hierarchy

Level 1- Quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2- Input other than quoted prices included within level 1 that are observable for the asset or liabilities, either directly (i. e as prices) or indirectly (i.e derived from prices).

Level 3- Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs).

18.4 Financial risk management objectives and policies

The Company's principal financial liabilities, comprise loans and borrowings, trade and other payables. The main purpose of these financial liabilities is to finance the Company's operations. The Company's principal financial assets include loans, trade and other receivables, and cash and cash equivalents that derive directly from its operations.

The company's activities expose it to a variety of financial risks: currency risk, interest rate risk credit risk and liquidity risk. The company's overall risk management strategy seeks to minimise adverse effects from the unpredictability of financial markets on the company's financial performance. The Company's senior management is supported by a financial risk committee that advises on financial risks and the appropriate financial risk governance framework for the Company. The financial risk committee provides assurance to the Company's senior management the Company's financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Company's policies and risk objectives The Audit committee reviews and agrees policies for managing each of these risks, which are summarised below.

CYBER MEDIA SERVICES LIMITED

CIN: U22130DL2008PLC174146

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(All amounts in lacs of INR, unless stated otherwise)

18.4.1 Credit Risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and financial institutions and other financial instruments.

Cash & cash equivalents

With respect to credit risk arising from financial assets which comprise of cash and cash equivalents, the Company's risk exposure arises from the default of the counterparty, with a maximum exposure equal to the carrying amount of these financial assets at the reporting date. Since the counter party involved is a bank, Company considers the risks of non-performance by the counterparty as non-material.

Trade Receivables

Trade Receivables consist of large number of customers spread across India & abroad. Ongoing credit evaluation is performed on the financial conditions of account receivables.

18.4.2 Liquidity and interest risk tables

The following tables detail the company's remaining contractual maturity for its financial liabilities with agreed repayment periods. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the company can be required to pay. The contractual maturity is based on the earliest date on which the company may be required to pay.

Particulars	Weighted average effective interest rate	0-1 year	1-3 years	3+ years	On Demand	Total	Carrying Amount
31 March, 2023							
Trade payables		1.22	-	-	-	1.22	1.22
Borrowings		-	-	-	-	-	-
31 March, 2022							
Trade payables		2.28	-	-	-	2.28	2.28
Borrowings		-	-	-	-	-	-

18.5 Fair value measurements

This note provides information about how the company determines fair values of various financial assets and financial liabilities.

Fair value of financial assets and financial liabilities that are not measured at fair value (but fair value disclosures are required)

The directors consider that the carrying amounts of financial assets and financial liabilities recognised in the financial statements approximate their fair values.

CYBER MEDIA SERVICES LIMITED
CIN: U22130DL2008PLC174146
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
(All amounts in lacs of INR, unless stated otherwise)

Note 19: Related party disclosures

Related parties and their relationships as at 31st March 2023

S.No	Nature of Relationship	Name of Related Party
i.	Holding Company	Cyber Media (India) Limited
ii.	Fellow Subsidiaries	Cyber Media Research & Services Limited Cyber Astro Limited
iii.	Directors	Mr. Pradeep Gupta Mr. Krishan Kant Tulshan Mr. Dhaval Gupta

Details of transactions and outstanding balances with related parties for the Year Ended 31st March 2023

S.No.	Name of the Parties	Nature of Transactions	Transactions Amount	Opening Balance	Received During the Year	Paid During the Year	Closing Balance
i.	Cyber Media (India) Limited	Credit	-	0.33	-	0.32	0.01

Related parties and their relationships as at 31st March 2022

S.No	Nature of Relationship	Name of Related Party
i.	Holding Company	Cyber Media (India) Limited
ii.	Fellow Subsidiaries	Cyber Media Research & Services Limited Cyber Astro Limited Cybermedia Digitix Limited
iii.	Directors	Mr. Pradeep Gupta Mr. Krishan Kant Tulshan Mr. Dhaval Gupta

Details of Transactions and Outstanding Balances with Related Parties for the Year Ended 31st March 2022

S.No.	Name of the Parties	Nature of Transactions	Transactions Amount	Opening Balance	Received During the Year	Paid During the Year	Closing Balance
i.	Cyber Media (India) Limited	Credit	0	0.18	0.15	-	0.33

CYBER MEDIA SERVICES LIMITED

CIN: U22130DL2008PLC174146

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(All amounts in lacs of INR, unless stated otherwise)

Note 20: Additional Regulatory Information

The following is the additional regulatory information required by the clause L of General Instruction for Preparation of Balance Sheet of Division II of Schedule III of the Companies Act, 2013

- i) Title deeds of Immovable Property not held in name of the Company**
The company does not have any immovable property, hence clause (i) is not applicable to company.
- ii) Fair Value if Investment Property**
The company does not have Investment Property, hence clause (ii) is not applicable to company.
- iii) Revaluation of Property, Plant & Equipment**
The Company has not revalued its Property, Plant and Equipment , hence clause (iii) is not applicable to the company.
- iv) Revaluation of Investment Property, Property, Plant & Equipment and Intangible Assets**
The Company does not have any intangible assets, hence clause (iv) is not applicable to company.
- v) Loans or Advances to specified persons**
The company has not granted Loans or Advances in the nature of loans to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are: (a) repayable on demand; or (b) without specifying any terms or period of repayment, hence clause (v) is not applicable to company.
- vi) Capital Work-in-Progress (CWIP) ageing schedule/ completion schedule**
The Company does not have any Capital Work-in-Progress, hence clause (vi) is not applicable.
- vii) Intangible assets under development ageing schedule/ completion schedule**
The Company does not have any Intangible assets under development, hence clause (vii) is not applicable.
- viii) Details of Benami Property held**
No proceedings have been initiated or are pending against the company under the Benami Transactions (Prohibition) Act,1988, hence clause viii is not applicable to the company.
- ix) Borrowings secured against current assets**
The Company has not borrow any amount from any bank or financial institution, hence clause (ix) is not applicable.
- x) Willful Defaulter**
The Company has not been declared as a willful defaulter by any bank or financial institution or any other lender, hence clause (x) is not applicable to company.
- xi) Relationship with Struck off Companies**
The company has not undertaken any transaction with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, hence clause (xi) is not applicable.

CYBER MEDIA SERVICES LIMITED

CIN: U22130DL2008PLC174146

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(All amounts in lacs of INR, unless stated otherwise)

xii) Registration of charges or satisfaction with Registrar of Companies (ROC)

There are no charges or satisfaction that need to be registered with ROC beyond the statutory period, hence clause (xii) is not applicable.

xiii) Compliance with number of layers of companies

The provisions of clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017 are not applicable to the company as per Section 2(45) of the Companies Act, 2013 hence clause (xiii) is not applicable.

xiv) Analytical Ratios

S.No.	Ratio	Numerator	Denominator	Current Period FY-2022-23	Previous Period FY- 2021-22	% variance	Reason for variance (if above 25%)
1	Current Ratio	Current Assets	Current Liabilities	0.09	0.83	89.16	During the year the company has set-off vendor against running bill and received amount given as advances
2	Debt-Equity Ratio	Total Debt	Shareholder Equity	Not Applicable as the company does not have debt.			
3	Debt Service Coverage Ratio	EBIT(earning Available for Debt Services)	Debt services	Not Applicable as the company does not have debt and debt service .			
4	Return on Equity Ratio	Net Profit After Tax - Preference Dividend	Shareholder's Equity	1.25	(4.94)	125.30	
5	Inventory turnover ratio	Cost of good sold	Average Inventory	Not applicable as the company does not hold any inventory during the year.			
6	Trade Receivables turnover ratio	Net Credit Sales	Average Accounts Receivable	Not applicable as the company does not have any trade receivable			
7	Trade payables turnover ratio	Net Credit Purchases	Average Trade Payables	Not applicable as the company does not have purchases during the period			
8	Net capital turnover ratio	Net Sales	Average Working Capital	Not applicable as the company does not have sales during the period			
9	Net profit ratio	Net Profit	Net sales	Not applicable as the company does not have sales during the period			
10	Return on Capital employed	Earning before interest and taxes	Capital Employed	0.77	3.42	77.49	

CYBER MEDIA SERVICES LIMITED

CIN: U22130DL2008PLC174146

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(All amounts in lacs of INR, unless stated otherwise)

xv) Compliance with approved Scheme(s) of Arrangements

No scheme of Arrangements has been approved by competent authority in terms of sections 230 to 237 of the Companies Act, 2013 in respect of the Company, hence clause (xv) is not applicable to company.

xvi) Utilization of Borrowed funds and share premium

The company has not neither advanced any loans or unvested fund to any other person or entity nor received any funds from any person or entity, hence clause (xvi) is not applicable.

Note 21: Other Additional Information

The following is the other additional information required by Para 7 of the General Instructions for Preparation of Statement of Profit and Loss of Division II of Schedule III of the Companies Act, 2013

i) Undisclosed income

The Company records all the transaction in the books of accounts properly and has no undisclosed income during the year or in previous years in the tax assessments under the Income Tax Act, 1961 hence clause (l) is not applicable to the company.

ii) Corporate social responsibility

The Provisions of section 135 of the Companies Act, 2013 are not applicable to the company hence clause (m) is not applicable to the company.

iii) Details of Crypto currency or Virtual currency

The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year hence clause (n) is not applicable to the company

CYBER MEDIA SERVICES LIMITED
CIN: U22130DL2008PLC174146
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
(All amounts in lacs of INR, unless stated otherwise)

Note 22: EVENTS AFTER THE REPORTING PERIOD

There is no event occur after reporting period which needs to be disclosed.

Note 23: There is no contingent Liabilities and Commitments on the year ended 31.03.2023 and 31.03.2022

Note 24: The figures for the corresponding previous year have been regrouped/reclassified wherever necessary, to make them comparable

Note 25: Approval of financial statements

The financial statements for the year ended 31st March, 2023 were approved by Board of Directors and authorise for issue on 16th May 2023.

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

Gopal Dutt
Partner
Membership No. 520858
UDIN: 23520858BGUJQB8399

Place: New Delhi
Date: 16th May, 2023

For and on behalf of the Board of Directors
CYBER MEDIA SERVICES LIMITED

Pradeep Gupta
Director
DIN 00007520

Krishan Kant Tulshan
Director
DIN 00009764

Cyber Media Services Pte. Limited
Audited Financial Statements
FY 2022-23

CYBER MEDIA SERVICES PTE LIMITED
BALANCE SHEET AS AT 31 MARCH, 2023
(All amounts in USD, unless stated otherwise)

Particulars	Note No.	As at 31.03.2023	As at 31.03.2022
ASSETS			
Current assets			
Financial assets			
Trade receivables	3	188,034.58	533,991.99
Cash and cash equivalents	4	621,202.89	565,529.17
Other current assets	5	2,198.08	14,804.56
Total assets		811,435.55	1,114,325.72
EQUITY AND LIABILITIES			
EQUITY			
Equity Share Capital	6	1,000.00	1,000.00
Other Equity	7	150,294.34	80,421.91
Total Equity		151,294.34	81,421.91
Current liabilities			
Financial liabilities			
Trade payables	8		
(i) total outstanding dues of micro enterprises and small enterprises			
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		619,735.93	992,823.12
Other current liabilities	9	34,291.91	34,328.69
Provisions	10	6,112.37	5,752.00
Total Current liabilities		660,140.21	1,032,903.81
Total Equity & Liabilities		811,435.55	1,114,325.72

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 of even date.

For Rajesh Kumar & Associates
Chartered Accountants
Firm Registration No.: 0002619N

For and on behalf of Board Of Directors
CYBER MEDIA SERVICES PTE LIMITED

Rajesh Kumar
Partner
Membership No. 081516
UDIN: 23081516BGRPKV4127

Dhaval Gupta
Director
DIN 05287458

Krishan Kant Tulshan
Director
DIN 00009764

Place: New Delhi
Date: 25/05/2023

CYBER MEDIA SERVICES PTE LIMITED
STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2023
(All amounts in USD, unless stated otherwise)

Particulars	Note No.	Year ended 31.03.2023	Year ended 31.03.2022
INCOME			
Revenue from operations	11	3,128,718.48	3,161,055.20
Other income	12	-	35.51
Total income		3,128,718.48	3,161,090.71
EXPENSES			
Direct Expenses	13	2,558,073.15	2,885,540.58
Other expenses	14	495,092.27	204,167.59
Total expenses		3,053,165.42	3,089,708.17
Profit / (loss) before tax and exceptional items		75,553.06	71,382.54
Tax expense	15		
Current tax		6,112.37	5,752.00
Deferred tax		-	-
Earlier year adjustment		(431.74)	-
Total Tax expense		5,680.63	5,752.00
Profit after Tax		69,872.43	65,630.54
Other comprehensive income			
A (i) Items that will not be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
B (i) Items that will be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
Total comprehensive income for the year		-	-

The accompanying statement of significant accounting policies and notes to the financial information are an integral part of this Statement of Profit and Loss Account.

As per our report attached of even date.

For Rajesh Kumar & Associates
Chartered Accountants
Firm Registration No.: 0002619N

For and on behalf of the Board of Directors
CYBER MEDIA SERVICES PTE LIMITED

Rajesh Kumar
Partner
Membership No. 081516
UDIN: 23081516BGRPKV4127

Dhaval Gupta
Director
DIN 05287458

Krishan Kant Tulshan
Director
DIN 00009764

Place: New Delhi
Date: 25/05/2023

CYBER MEDIA SERVICES PTE LIMITED**STATEMENT OF CASH FLOW**

(All amounts in USD, unless stated otherwise)

Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
A. Cash flow from operating activities		
Profit for the year after tax	69,872.43	65,630.54
<u>Adjustments for:</u>		
Remeasurement of Defined Benefit Plans	-	-
Depreciation & Amortization expenses	-	-
Income Tax Expense	5,680.63	5,752.00
Interest income	-	-
Interest Expense	-	-
	75,553.04	71,382.52
<u>Movements in working capital:</u>		
Adjustments for (increase) / decrease in operating assets:		
Inventories	-	-
Trade Receivables	345,957.41	(440,000.65)
Other current assets	12,606.48	(14,796.00)
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	(373,087.19)	986,431.00
Other current liabilities	(36.78)	(109,669.70)
Cash generated from operations	60,992.96	493,347.17
Income tax paid	(5,320.24)	(921.00)
Net cash generated by operating activities (A)	55,673.72	492,426.17
B. Cash flow from investing activities		
Sale of Property, plant & equipment	-	-
Interest received	-	-
Acquisition of Property, plant & equipment	-	-
Acquisition of intangible assets	-	-
Net cash generated by/(used in) investing activities (B)	-	-
C. Cash Flow from financing activities		
Proceeds from long term borrowings	-	-
Payment of short term borrowings	-	-
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)	55,673.72	492,426.17
Cash and cash equivalents at the beginning of the year	565,529.17	73,103.00
Cash and cash equivalents at the end of year end (Refer Note 4)	621,202.89	565,529.17

The accompanying notes form an integral part of these Statement of Cash Flow

As per our report attached of even date.

For Rajesh Kumar & Associates
Chartered Accountants
Firm Registration No.: 0002619N

For and on behalf of the Board of Directors
For and on behalf of Board Of Directors

Rajesh Kumar
Partner
Membership No. 081516
UDIN: 23081516BGRPKV4127

Dhaval Gupta
Director
DIN 05287458

Krishan Kant Tulshan
Director
DIN 00009764

Place: New Delhi
Date: 25/05/2023

CYBER MEDIA SERVICES PTE LIMITED**STATEMENT OF CHANGES IN EQUITY**

(All amounts in USD, unless stated otherwise)

A. Equity Share Capital

Particulars	Amount
Balance as at 1 April 2021	1,000.00
Changes in Equity Share Capital Due to Prior Period Errors	-
Restated Balance as at 1 April 2021	1,000.00
Changes in equity share capital during the year	-
Balance as at 31 March 2022	1,000.00
Balance as at 1 April 2022	1,000.00
Changes in Equity Share Capital Due to Prior Period Errors	-
Restated Balance as at 1 April 2022	1,000.00
Changes in equity share capital during the year	-
Balance as at 31 March 2023	1,000.00

B. Other Equity

Particulars	Retained Earnings	Total Other Equity
Balance as at 1 April 2021	14,791.84	14,791.84
Changes in accounting policy or prior period errors	-	-
Restated balance as at 1 April 2021	14,791.84	14,791.84
Total comprehensive income for the year	65,630.54	65,630.54
Balance as at 31 March 2022	80,422.38	80,422.38
Balance as at 1 April 2022	80,422.38	80,422.38
Changes in accounting policy or prior period errors	-	-
Restated Balance as at 1 April 2022	80,422.38	80,422.38
Total comprehensive income for the year	69,872.43	69,872.43
Balance as at 31 March 2023	150,294.81	150,294.81

The accompanying statement of significant accounting policies and notes to the financial information are an integral part of this Statement of change in equity.

As per our report attached of even date.

For Rajesh Kumar & Associates

Chartered Accountants

Firm Registration No.: 0002619N

Rajesh Kumar

Partner

Membership No. 081516

UDIN: 23081516BGRPKV4127

For and on behalf of Board Of Directors

For and on behalf of Board Of Directors

Dhaval Gupta

Director

DIN 05287458

Krishan Kant

Tulshan

Director

DIN 00009764

Place: New Delhi

Date: 25/05/2023

CYBER MEDIA SERVICES PTE LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(All amounts in USD, unless stated otherwise)

Particulars	As at 31.03.2023	As at 31.03.2022
3 Trade receivables		
Undisputed Trade Receivables -considered good	188,034.58	533,991.99
Undisputed Trade Receivables which have significant increase in credit risk		
Undisputed Trade Receivables credit impaired		
Disputed Trade Receivables -considered good		
Disputed Trade Receivables which have significant increase in credit risk		
Disputed Trade Receivables - credit impaired	-	
Total	188,034.58	533,991.99

Aging Schedule of Trade Receivable

Particulars	Outstanding from due date of payment as on March 31, 2023					Total
	Upto 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables -considered good	188,012.83	21.75	-	-	-	188,034.58
Undisputed Trade Receivables which have significant increase in credit risk	-	-	-	-	-	-
Undisputed Trade Receivables credit impaired	-	-	-	-	-	-
Disputed Trade Receivables -considered good	-	-	-	-	-	-
Disputed Trade Receivables which have significant increase in credit risk	-	-	-	-	-	-
Disputed Trade Receivables - credit impaired	-	-	-	-	-	-
Total	188,012.83	21.75	-	-	-	188,034.58

CYBER MEDIA SERVICES PTE LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
(All amounts in USD, unless stated otherwise)

Particulars	As at 31.03.2023	As at 31.03.2022
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Aging Schedule of Trade Receivable

Outstanding from due date of payment as on March 31, 2022

Particulars	Upto 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade Receivables -considered good	531,241.99	2,750.00	-	-	-	533,991.99
Undisputed Trade Receivables which have significant increase in credit risk	-	-	-	-	-	-
Undisputed Trade Receivables credit impaired	-	-	-	-	-	-
Disputed Trade Receivables -considered good	-	-	-	-	-	-
Disputed Trade Receivables which have significant increase in credit risk	-	-	-	-	-	-
Disputed Trade Receivables - credit impaired	-	-	-	-	-	-
Total	531,241.99	2,750.00	-	-	-	533,991.99

4

Particulars	As at 31.03.2023	As at 31.03.2022
Cash & cash equivalents		
Cash on hand	-	
Balances with banks	621,202.89	565,529.17
Total	621,202.89	565,529.17

CYBER MEDIA SERVICES PTE LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
(All amounts in USD, unless stated otherwise)

	Particulars	As at	As at
		31.03.2023	31.03.2022
5	Other current assets		
	Prepaid Expenses	1,692.24	-
	Advances to Customers	505.84	14,332.56
	Other advances	-	472.00
	Total	2,198.08	14,804.56

	Particulars	As at	As at
		31.03.2023	31.03.2022
6	Share capital		
	Authorised Share Capital		
	1000 Equity Shares of USD 1 each	1,000.00	1,000.00
		<u>1,000.00</u>	<u>1,000.00</u>
	Issued, subscribed & paid up		
	1000 Equity Shares of USD 1 each	1,000.00	1,000.00
	Total	1,000.00	1,000.00

(i) **Details of share outstanding at the year end**

Particulars	As at 31 March 2023		As at 31 March 2022	
	Number of shares	Amount	Number of shares	Amount
Shares outstanding at the beginning of the year	1,000	1,000.00	1,000	1,000.00
Shares issued during the year				
Shares outstanding at the end of the year	1,000	1,000.00	1,000	1,000.00

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

Company has only one class of equity shares having a par value of USD 1. 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 2023		As at 31 March 2022	
	Number of shares	% Holding	Number of shares	% Holding
Equity shares of USD 1 each fully paid				
Cyber Media Research & Services Limited	1,000	1,000.00	1,000	1,000.00
	<u>1,000</u>	<u>1,000.00</u>	<u>1,000</u>	<u>1,000.00</u>

(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) **Details of Holding Company**

	% Holding		% Holding	
	Number of shares	% Holding	Number of shares	% Holding
Cyber Media Research & Services Limited	1000	100%	1,000.00	100%

(v) **Shareholding of Promoters**

	% Holding			% Holding		
	Number of shares	% Holding	% change during the year	Number of shares	% Holding	% change during the year
Cyber Media Research & Services Limited	1,000	100%	-	1,000.00	100%	-
Total	1,000	100%	-	1,000.00	100%	-

(vi) 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.

(vii) The Company has not declared any dividend on equity share of the Company.

CYBER MEDIA SERVICES PTE LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
(All amounts in USD, unless stated otherwise)

	As at	As at
Particulars	31 March 2023	31 March 2022
7 Other equity		
Retained Earnings	150,294.34	80,421.91
TOTAL	150,294.34	80,421.91

	As at	As at
Particulars	31 March 2023	31 March 2022
7.1 Retained Earnings		
Balance at the Beginning of Year	80,421.91	14,791.37
Changes in accounting policy or prior period errors	-	-
Restated balance at the beginning of the year	80,421.91	14,791.37
Profit/(Loss) for the Year	69,872.43	65,630.54
Balance at the End of the Year	150,294.34	80,421.91

Retained earning represents accumulated profits/losses of the Company as per Statement of Profit & Loss. It is a free reserve and can be utilised for issuance of bonus shares, payment of dividend, write off of the share issue expenses & other purposes as per the Companies Act, 2013.

CYBER MEDIA SERVICES PTE LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
(All amounts in USD, unless stated otherwise)

Particulars	As at 31 March 2023	As at 31 March 2022
8 Trade payables		
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	619,736	992,823
Total	619,736	992,823

**Disclosure as required by Micro, Small and Medium
Enterprises Development Act, 2006**

A(i). Principal amount remaining unpaid	-	-
A(ii). Interest amount remaining unpaid	-	-
Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day	-	-
Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Act, 2006	-	-
Interest accrued and remaining unpaid	-	-
Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises	-	-
Total	-	-

Aging Schedule of Trade Payable

Particulars	Outstanding from due date of payment as on March 31, 2023					Total
	Upto 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	501,209.88	118,526.05	-	-	-	619,735.93
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
Total	501,209.88	118,526.05	-	-	-	619,735.93

Outstanding from due date of payment as on March 31, 2022						
Particulars	Upto 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	988,536.81	952.97	3,333.34	-	-	992,823.12
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
Total	988,536.81	952.97	3,333.34	-	-	992,823.12

CYBER MEDIA SERVICES PTE LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
(All amounts in USD, unless stated otherwise)

	As at 31.03.2023	As at 31 March 2022
Particulars		
9 Other current liabilities		
Advance payments for which value is still to be given	34,291.91	32,828.69
Statutory Dues	-	1,500.00
Total	34,291.91	34,328.69
Particulars	As at 31.03.2023	As at 31 March 2022
10 PROVISIONS		
Current		
Provision for Income Tax	6,112.37	5,752.00
Total	6,112.37	5,752.00
Particulars	Year ended 31.03.2023	Year ended 31.03.2022
11 Revenue from operations		
Sale of services	3,128,718	3,161,055
Total	3,128,718	3,161,055
Particulars	Year ended 31.03.2023	Year ended 31.03.2022
12 Other income		
Difference in Exchange	-	35.51
Total	-	35.51
Particulars	Year ended 31.03.2023	Year ended 31.03.2022
13 Direct Expenses		
Digital Services	2,558,073.15	2,885,540.58
Total	2,558,073.15	2,885,540.58
Particulars	Year ended 31.03.2023	Year ended 31.03.2022
14 Other expense		
Exchange difference	73.80	-
Business Services Expenses	485,719.54	166,441.37
Payment to Auditors	625.00	-
Legal and Professional charges	3,755.11	4,077.36
Correspondence & Communication	-	30,000.00
Board Meeting Fees	1,470.24	-
Bank Charges	2,891.39	3,648.86
Travelling & Conveyance	557.19	-
Total	495,092.27	204,167.59
Particulars	Year ended 31.03.2023	Year ended 31.03.2022
14.1 Payment to Auditors		
• As Statutory auditor	625.00	-
TOTAL	625.00	-

CYBER MEDIA SERVICES PTE LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
(All amounts in USD, unless stated otherwise)

Particulars		As at	As at
		31.03.2023	31 March 2022
9	Other current liabilities		
	Advance payments for which value is still to be given	34,291.91	32,828.69
	Statutory Dues	-	1,500.00
	Total	34,291.91	34,328.69
<hr/>			
Particulars		As at	As at
		31.03.2023	31 March 2022
10	PROVISIONS		
	Current		
	Provision for Income Tax	6,112.37	5,752.00
	Total	6,112.37	5,752.00
<hr/>			
Particulars		Year ended	Year ended
		31.03.2023	31.03.2022
<hr/>			
Particulars		Year ended	Year ended
		31.03.2023	31.03.2022
15	Tax expense		
	Current tax	6,112.37	5,752.00
	Deferred tax	-	-
	Earlier year adjustment	(431.74)	-
	Total	5,680.63	5,752.00

CYBER MEDIA SERVICES PTE LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
(All amounts in USD, unless stated otherwise)

16 Earnings per share

Basic earnings per equity share has been computed by dividing net profit after tax by the weighted average number of equity shares outstanding for the year.

Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
Profit after tax	69,872.43	65,630.54
Number of equity shares	1,000	1,000
Weighted average number of equity shares used in computing the basic earnings per share	1,000	1,000
Basic and Diluted earnings per share of Rs. 10 each	69.87	65.63
Face value per share (in Rs.)	1	1

17 Segment Reporting

The Company is engaged in the business of 'market research, market analysis, management and consulting organization dedicated to computer, communications and information technology industry and to investigate and collect information and to provide for and undertake delivery and holding of lectures, denominations, exhibitions, seminars and meetings in connection therewith' which is identified as the only and primary business segment of the Company. Further all the operating facilities located outside India. There are no other reportable segments in accordance with the requirements of Ind AS 108 -'Operating Segment Reporting', notified under the Companies (Indian Accounting Standards) Rules, 2015.

17.1 Geographical Information

A. The Company is domiciled in Singapore. The amount of its revenue from external customers broken down by location of customers in tabulated below:

Geography	For the year ended 31 March 2023	For the year ended 31 March 2022
Singapore	2,420,586.27	3,084,772.61
Outside Singapore	708,131.73	76,318.39
	3,128,718.00	3,161,091.00

B. Information regarding geographical non-current assets is as follows:

Geography	For the year ended 31 March 2023	For the year ended 31 March 2022
Singapore		
Outside Singapore	-	-
	-	-

17.2 Information about major customers

Out of the total revenue of USD 31,28,718.00 for the year ended 31st March, 2023 and USD 31,61,055.00 for the year ended 31st March, 2022 there is only one customer who have 10% or more of the total revenue.

Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
Google Asia Pacific Ltd	2,407,276.70	3,047,929.78
Total	2,407,276.70	3,047,929.78

CYBER MEDIA SERVICES PTE LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
(All amounts in USD, unless stated otherwise)

18 Related party disclosures

a. Related parties and their relationships

	Nature of Relationship	Name of Related Party
i.	Holding Company	Cyber Media Research & Services Limited
ii.	Ultimate Holding Company	Cyber Media (India) Limited
iii.	Directors	Mr. Dhaval Gupta Mr. Krishan Kant Tulshan Mr. Aashish Mehta
iv	Key Managerial Personnel	Mr. Dhaval Gupta Mr. Krishan Kant Tulshan Mr. Aashish Mehta

Details of Transactions and Outstanding Balances with Related Parties for the Year Ended 31st March 2023

Name of the Parties	Nature of Transactions	Opening Balance	Received During the Year	Paid During the Year	Closing Balance
Mr. Aashish Mehta	Board Meeting Fees			1,470.24	
Cyber Media Research & Services Limited	Business Services/ Payables	(14,332.56)	1,120,405.76	1,034,939.97	71,133.23

Details of Transactions and Outstanding Balances with Related Parties for the Year Ended 31st March 2022

Name of the Parties	Nature of Transactions	Opening Balance	Received During the Year	Paid During the Year	Closing Balance
Cyber Media Research & Services Limited	Business Services/ Payables	-	347,215.30	361,547.86	(14,332.56)

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

(All amounts in USD, unless stated otherwise)

19 Financial instruments

19.1 Capital management

The Company manages its capital to ensure that it will be able to continue as going concerns while maximising the return to stakeholders through the optimisation of the debt and equity balance.

Company is not subject to any externally imposed capital requirements.

The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. The Company includes within net debt, interest bearing loans and borrowings less cash and cash equivalents, excluding discontinued operations.

19.2 Categories of Financial Instruments

The carrying value and fair value of financial instruments by categories as of March 31, 2023 were as follows:

Particulars	Amortised Cost	Financial assets/ liabilities at fair value through profit & loss	Financial assets/ liabilities at fair value through OCI	Total carrying value	Total Fair value
Financial assets					
Measured at Amortised cost					
(a) Investments	-	-	-	-	-
(b) Loans	-	-	-	-	-
(c) Trade Receivables	188,034.58	-	-	188,034.58	188,034.58
(d) Cash and cash equivalents	621,202.89	-	-	621,202.89	621,202.89
Financial Liabilities					
Measured at Amortised Cost					
(e) Trade payables	619,735.93	-	-	619,735.93	619,735.93

The carrying value and fair value of financial instruments by categories as of March 31, 2022 were as follows:

Particulars	Amortised Cost	Financial assets/ liabilities at fair value through profit & loss	Financial assets/ liabilities at fair value through OCI	Total carrying value	Total Fair value
Financial assets					
Measured at Amortised cost					
(a) Investments	-	-	-	-	-
(b) Loans	-	-	-	-	-

(c) Trade Receivables	533,991.99	-	-	533,991.99	533,991.99
(d) Cash and cash equivalents	565,529.17	-	-	565,529.17	565,529.17
Financial Liabilities					
Measured at amortised cost					
(e) Trade payables	992,823.12	-	-	992,823.12	992,823.12

19.3 Fair value Hierarchy

Level 1- Quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2- Input other than quoted prices included within level 1 that are observable for the asset or liabilities, either directly (i. e as prices) or indirectly (i.e

Level 3- Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs).

The following table presents fair value hierarchy of assets and liabilities measured at fair value on a recurring basis as of March 31, 2023:

Particulars	As at 31 March 2023	Fair Value measurement at end of the reporting		
		Level 1	Level 2	Level 3
	-	-	-	-

The following table presents fair value hierarchy of assets and liabilities measured at fair value on a recurring basis as of March 31, 2022:

Particulars	As at 31 March 2022	Fair Value measurement at end of the reporting		
		Level 1	Level 2	Level 3
	-	-	-	-

19.3.1 Valuation technique used to determine Fair value

These investments are immaterial and current information w.r.t. these are not available with the company. The Company has adopted cost as its fair value as Company expects fair value to be equal to its cost of acquisition.

19.4 Financial risk management objectives and policies

The Company's principal financial liabilities, comprise loans and borrowings, trade and other payables. The main purpose of these financial liabilities is to finance the Company's operations. The Company's principal financial assets include loans, trade and other receivables, and cash and cash equivalents that derive directly from its operations.

The company's activities expose it to a variety of financial risks: currency risk, interest rate risk credit risk and liquidity risk. The company's overall risk management strategy seeks to minimise adverse effects from the unpredictability of financial markets on the company's financial performance. The Company's senior management is supported by a financial risk committee that advises on financial risks and the appropriate financial risk governance framework for the Company. The financial risk committee provides assurance to the Company's senior management the Company's financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Company's policies and risk objectives The Audit committee reviews and agrees policies for managing each of these risks, which are summarised below.

19.4.1 Credit Risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and financial institutions and other financial instruments.

Cash & cash equivalents

With respect to credit risk arising from financial assets which comprise of cash and cash equivalents, the Company's risk exposure arises from the default of the counterparty, with a maximum exposure equal to the carrying amount of these financial assets at the reporting date. Since the counter party involved is a bank, Company considers the risks of non-performance by the counterparty as non-material.

Trade Receivables

Trade Receivables consist of large number of customers spread across India & abroad. Ongoing credit evaluation is performed on the financial conditions of account receivables.

19.4.2 Liquidity and interest risk tables

The following tables detail the company's remaining contractual maturity for its financial liabilities with agreed repayment periods. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the company can be required to pay. The contractual maturity is based on the earliest date on which the company may be required to pay.

Particulars	Weighted average effective interest rate	0-1 year	1-3 years	3+ years	On Demand	Total	Carrying Amount
31 March, 2023							
Trade payables	-	619,735.93	-	-	-	619,735.93	619,735.93
31 March, 2022							
Trade payables	-	989,489.78	-	-	-	989,489.78	989,489.78

19.5 Fair value measurements

This note provides information about how the company determines fair values of various financial assets and financial liabilities.

Fair value of financial assets and financial liabilities that are not measured at fair value (but fair value disclosures are required)

The directors consider that the carrying amounts of financial assets and financial liabilities recognised in the financial statements approximate their fair values.

CYBER MEDIA SERVICES PTE LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
(All amounts in USD, unless stated otherwise)

20: Income Tax

20.1 Income Taxes Recognised in Profit and Loss

Particulars	For the year ended 31st March 2023	For the year ended 31st March 2022
Current Tax		
In respect of the current year	6,112.37	5,752.00
In respect of the previous years	-	-
In respect of the prior years	-	-
	6,112.37	5,752.00
Deferred Tax *		
In respect of the current year	-	-
In respect of the previous years	-	-
In respect of the prior years	-	-
	-	-
Total Income Tax Expense Recognised in the Current Year	6,112.37	5,752.00

*** Deferred Tax**

As there are no taxable or deductive temporary difference, no deferred tax has been created.

The income tax expense for the year can be reconciled to the accounting profit as follows:

Particulars	For the year ended 31st March 2023	For the year ended 31st March 2022
Profit Before Tax	75,553.06	71,382.54
Tax at Domestic rate of 17%	12844.02	12135.03
Exempted Amount of Tax	6,731.65	6,383.03
Income tax expense recognised in profit or loss	6,112.37	5,752.00
Total Income Tax Expense Recognised in the Current Year	6,112.37	5,752.00

20.2 Income Tax Recognised in Other Comprehensive Income

Particulars	For the year ended 31st March 2023	For the year ended 31st March 2022
Current Tax		
Remeasurements of Defined Benefit Obligation	-	-
Deferred Tax		
Remeasurements of Defined Benefit Obligation	-	-
Total Income Tax Recognised in Other Comprehensive Income	-	-

CYBER MEDIA SERVICES PTE LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

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21 Accounting Ratio

Particulars		Numerator	Denominator	As at March 31, 2023	As at March 31, 2022	% Variance	Reason for Variance
Current Ratio	in times	Current Assets	Current Liabilities	1.23	1.08	13.94	The current ratio has been reduced due to increase in Trade Payables and reduce in trade receivables
Debt-Equity Ratio	in times	Total Debt	Shareholder's Equity	Not Applicable as the company does not have debt.			NA
Debt Service Coverage Ratio (DSCR)	in times	Earning Available for Debt Service	Debt Service				NA
Return on Equity Ratio (ROCE)	in %	Net Profits after taxes-Preference Dividend	Average Shareholder's Equity	6987.24	6563.05	6.46	The Return on Equity ratio increases due to increase in net profit after tax
Trade Receivables Turnover Ratio	in times	Revenue from Operations	Avg. Accounts Receivable	8.67	31.22	-72.24	The ratio has been decreased due to decrease in balance trade receivables
Trade Payables Turnover Ratio	in times	Purchases of Goods and services and other expenses	Average Trade Payables	3.17	5.78	-45.07	The ratio has been decreased due to decrease in payables
Net Capital Turnover Ratio	in times	Revenue from Operations	Working Capital	20.68	38.82	-46.73	Due to decrease in current assets and current liabilities of the Company this ratio decreases
Net Profit Ratio	in %	Net Profit	Revenue from Operations	2.23	2.08	7.56	Due to increase in profit this ratio is increased
Return on Capital Employed	in %	Earning before interest and taxes	Capital Employed	49.94	87.67	-43.04	
Return on Investments	in %	Income generated from investments	Time weighted average investments	Not Applicable			Not Required

Notes:

1. The ratios have been computed as below:

Current Ratio = Current Assets / Current Liabilities

Debt Equity Ratio = Total Debt / Shareholder's Equity

Debt Service Coverage Ratio = Earning Available for Debt Service / Debt Service

Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Interest + other adjustments like loss on sale of Fixed assets etc.

Debt service = Interest & Lease Payments + Principal Repayments

Return on Equity (ROE) = Net Profits after taxes - Preference Dividend / Average Shareholder's Equity

Inventory Turnover ratio = Cost of goods sold OR sales / Average Inventory

Trade receivables turnover ratio = Net Credit Sales / Avg. Accounts Receivable

Average trade debtors = (Opening + Closing balance / 2)

Trade payables turnover ratio = Net Credit Purchases / Average Trade Payables

Net capital turnover ratio = Net Sales / Working Capital

Net profit ratio = Net Profit / Net Sales

Return on capital employed (ROCE) = Earning before interest and taxes / Capital Employed

Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability

CYBER MEDIA SERVICES PTE LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
(All amounts in USD, unless stated otherwise)

22 Additional Regulatory Information

i) Title deeds of Immovable Property not held in name of the Company

The Company does not hold any immovable property, hence clause (i) is not applicable to company.

ii) Fair Value of Investment Property

The company does not have Investment Property, hence clause (ii) is not applicable to company.

iii) Revaluation of Property, Plant & Equipment

The Company has not revalued its Property, Plant and Equipment , hence clause (iii) is not applicable to the

iv) Revaluation of Intangible Assets

The Company has not revalued its Intangible Assets , hence clause (iv) is not applicable to the company.

v) Loans or Advances to specified persons

The company has not granted Loans or Advances in the nature of loans to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are: (a) repayable on demand; or (b) without specifying any terms or period of repayment, hence clause

vi) Capital Work-in-Progress (CWIP) ageing schedule/ completion schedule

The Company does not have Capital Work-in-Progress (CWIP) , hence clause (vi) is not applicable to the

vii) Intangible assets under development ageing schedule/ completion schedule

The Company does not have intangible assets under development, hence clause (vii) is not applicable to the company

viii) Details of Benami Property held

No proceedings have been initiated or are pending against the company under the Benami Transactions (Prohibition) Act,1988, hence clause (viii) is not applicable to the company.

ix) Borrowings secured against current assets

The Company has not borrowed any amount from any bank or financial institution against current assets, hence clause (ix) is not applicable.

x) Willful Defaulter

The company has not been declared as a willful defaulter by any bank or financial institution or any other lender, hence clause (x) is not applicable to company.

xi) Relationship with Struck off Companies

The company has not undertaken any transaction with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, hence clause (xi) is not applicable.

xii) Registration of charges or satisfaction with Registrar of Companies (ROC)

There are no charges or satisfaction that need to be registered with ROC beyond the statutory period , hence clause (xii) is not applicable.

xiii) Compliance with number of layers of companies

The provisions of clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017 are not applicable to the company as per Section 2(45) of the Companies Act,2013 hence clause (xiii) is not applicable.

xiv) Accounting Ratio

These accounting rates are disclosed in note 21 to the financial statements.

xv) Compliance with approved Scheme(s) of Arrangements

No scheme of Arrangements has been approved by competent authority in terms of sections 230 to 237 of the Companies Act, 2013 in respect of the Company, hence clause (xv) is not applicable to company.

xvi) Utilization of Borrowed funds and share premium

The company has not neither advanced any loans or unvested fund to any other person or entity nor received any funds from any person or entity, hence clause (xvi) is not applicable.

23 Other Additional Information

The following is the other additional information required by Para 7 of the General Instructions for Preparation of Statement of Profit and Loss of Division II of Schedule III of the Companies Act, 2013

i) Undisclosed income

The Company records all the transaction in the books of accounts properly and has no undisclosed income during the year or in previous years in the tax assessments under the Income Tax Act, 1961 hence clause (i) is not applicable to the company.

ii) Corporate social responsibility

The Provisions of section 135 of the Companies Act, 2013 are not applicable to the company hence clause (m) is not applicable to the company.

iii) Details of Crypto currency or Virtual currency

The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year hence clause (n) is not applicable to the company.

24 There is no event occur after reporting period which needs to be disclosed.

25 The figures of the previous period have been re-grouped / re-classified wherever necessary to correspond with the figures of the current year. Trade receivables and trade payables are subject to external confirmations.

26 There is no further information required to be disclosed as per Schedule III to the Companies Act, 2013, Companies (Indian Accounting Standards) Rules 2015 or other provisions of the Companies Act, 2013.

27 Approval of Financial Statements

The financial statements of the Company for the year ended March 31, 2023 were approved by the board of directors in their meeting held on May 25 2023. The Financial Statements can be re-opened/voluntary revised under certain circumstances as provided under section 130 & 131 of the Companies Act, 2013.

As per our report of even date attached

For Rajesh Kumar & Associates

Chartered Accountants

Firm Registration No.: 0002619N

For and on behalf of Board Of Directors

CYBER MEDIA SERVICES PTE LIMITED

Rajesh Kumar

Partner

Membership No. 081516

UDIN: 23081516BGRPKV4127

Dhaval Gupta

Director

DIN 05287458

Krishan Kant Tulshan

Director

DIN 00009764

Place: New Delhi

Date: 25/05/2023